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Management Statement

Sustainability is at the heart of Barry Callebaut. The launch of Forever Chocolate in 2016, Barry Callebaut's plan to make sustainable chocolate the norm by 2025, was the next step in our journey to drive a sustainable cocoa and chocolate supply chain. Barry Callebaut's fourth audited report, covering fiscal year 2020/21, shows that, despite the persistence of COVID-19 which continued to disrupt the livelihoods of many people across the globe, including cocoa growing communities, the projects they put in place in the previous years continue to create scalable impact. In the past fiscal year Barry Callebaut continued to explore innovative ways of facilitating progress towards their Forever Chocolate goals and intensified their efforts to create an enabling policy environment by reaching out to public stakeholders for support.

Barry Callebaut is confidently progressing towards systemic change in the chocolate value chain. There remains a lot to be done, but through assessing, learning and investing, the Company is confidently increasing the adoption of innovative approaches to drive impact, and make sustainable chocolate the norm by 2025.

This report presents a summary of the Forever Chocolate and GRI relevant activities and key performance indicators (KPIs) implemented during the year 2020/21 (based on Barry Callebaut's materiality assessment). It is based on the work performed by Barry Callebaut and its subsidiaries as well as partners Barry Callebaut collaborates with on implementing its activities. The reported KPIs are independently assured by PricewaterhouseCoopers LLP (PwC) at Barry Callebaut's offices, cocoa communities in the countries where Forever Chocolate activities are implemented as well as in Barry Callebaut sites.

This report, covering the financial year ended 31 August 2021, presents the results of a limited assurance level verification following the ISAE 3000 (Revised) and ISAE 3410 assurance standards, providing Barry Callebaut's stakeholders with an enhanced level of confidence in relation to progress towards the Forever Chocolate targets. The exact scope, nature and conclusion of assurance are highlighted in the Independent Assurance Report of PricewaterhouseCoopers LLP on pages 3-4.

Barry Callebaut selected and applied appropriate policies and processes in preparing the data in this report. The Company believes that the KPIs presented are complete and accurate. At the same time the Company believes that the assessment criteria are suitable for the purpose of measuring and evaluating the KPIs presented in the report.

The Company of Barry Callebaut is confident and shall be responsible for the information presented in this document being complete and accurate, and prepared in accordance with the Reporting Criteria in Appendix A to this document.

Date 15 November 2021

Peter Boone

CEO, Barry Callebaut

Pablo Perversi

Date Nov 15, 2021

Pablo Perversi

Chief Innovation, Sustainability & Quality Officer, Barry Callebaut

For and on behalf of Barry Callebaut Sourcing AG

Independent Limited Assurance Report to the Directors of Barry Callebaut Sourcing AG

The Board of Directors of Barry Callebaut Sourcing AG engaged us to provide limited assurance on the information described below and set out in Barry Callebaut Sourcing AG's Forever Chocolate Progress Report for the year ended 31 August 2021.

Our conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for the year ended 31 August 2021 has not been prepared, in all material respects, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of what we say in the remainder of our report.

Selected Information

The scope of our work was limited to assurance over the Key Performance Indicators (the "Selected Information") presented alongside the Reporting Criteria, against which it was assessed, are summarised below in Appendix A[i]. Our assurance does not extend to information in respect of earlier periods or to any other information included in the Forever Chocolate Progress Report for the year ended 31 August 2021.

Professional standards applied and level of assurance

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 Information' and, in respect of the greenhouse gas emissions, in accordance with International Standard on Assurance Engagements 3410 'Assurance engagements on greenhouse gas statements', issued by the International Auditing and Assurance Standards Board.

Our Independence and Quality Control

We complied with the Institute of Chartered Accountants in England and Wales (ICAEW) 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 IESBA Code of Ethics.

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

Our work was carried out by an independent team with experience in sustainability reporting and assurance.

Understanding reporting and measurement methodologies

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measurement techniques and can affect comparability between entities and over time.
Consequently, the Selected Information needs to be read and understood together with the Reporting Criteria, which Barry Callebaut Sourcing AG is solely responsible for selecting and applying. The Reporting Criteria used for the reporting of the Selected Information are as at 31 August 2021.

Inherent Limitations

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the subject matter and the methods used for determining such information. The precision of different measurement techniques may also vary.

Work done

The procedures performed in a limited assurance engagement 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.

We are required to plan and perform our work in order to consider the risk of material misstatement of the Selected Information. In doing so, we:

- made enquiries of Barry Callebaut Sourcing AG's management in Switzerland, Côte d'Ivoire, Ghana, Cameroon, Brazil, Indonesia and Ecuador;
- made enquiries of operational staff, Farmer Group management teams and cocoa farmers aligned with Barry Callebaut's sustainability program, including the Sustainability Reporting team and those with responsibility for Sustainability Reporting management and group sustainability reporting;
- obtained an understanding of the key structures, systems, processes and controls for managing, recording and reporting the Selected Information. This included visiting a number of Farmer Groups and Cocoa Farms in Côte d'Ivoire, Ghana, Cameroon and Brazil selected on the basis of their inherent risk and materiality to the group, to understand the key processes and controls for reporting site performance data to the local and group reporting teams;
- performed limited substantive testing on a selective basis of the Selected Information at the head offices and in relation to sites in Côte d'Ivoire, Ghana, Cameroon, Brazil, Indonesia and Ecuador to check that data had been appropriately measured, recorded, collated and reported; and
- considered the disclosure and presentation of the Selected Information.

Responsibilities of Barry Callebaut Sourcing AG's Directors

As explained in the Management Statement, as found on pages 1 and 2 of the Forever Chocolate Progress Report, the Directors of Barry Callebaut Sourcing AG are responsible for:

- designing, implementing and maintaining internal controls over information relevant to the preparation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- establishing objective Reporting Criteria for preparing the Selected Information;
- measuring and reporting the Selected Information based on the Reporting Criteria; and
- the content of the Forever Chocolate Progress Report.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected 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 Barry Callebaut Sourcing AG.

This report, including our conclusions, has been prepared solely for the Board of Directors of Barry Callebaut Sourcing AG in accordance with the agreement between us dated 15 July 2021, amended by the agreement between us dated 28 October 2021, to assist the Directors in reporting Barry Callebaut Sourcing AG's Selected Information. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board of Directors and Barry Callebaut Sourcing AG for our work or this report except where terms are expressly agreed between us in writing.

PricewaterhouseCoopers LLP
Chartered Accountants
London
15 November 2021

[i] *The maintenance and integrity of Barry Callebaut Sourcing AG's website is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Selected Information or Reporting Criteria when presented on Barry Callebaut Sourcing AG's website*

Appendix A – Forever Chocolate 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 Group** is defined as an organized group of Farmers such as a cooperative or similar:

- **Côte d'Ivoire**: These are partnered agricultural cooperatives, Barry Callebaut owned direct sourcing company, SACO and partnered agricultural cooperatives from Touton.
- **Cameroon**: These are partnered agricultural cooperatives and Barry Callebaut owned direct sourcing company, SIC CACAO.
- **Ghana**: These are districts/branches that form part of 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.

An **active farmer** is a member of a farmer group that is allocated to either Cocoa Horizons, a specific client as expanded upon below, or a specific certification program on whose behalf we undertake sustainability activities between 1 September 2020 and 31 August 2021, or has taken part in at least one of the following sustainability activities:

- Delivered sustainable cocoa in 20/21 (sustainable cocoa is defined as cocoa being grown under a sustainability program).
- Received farm service activities in 20/21 (Farm Business Plans, Productivity Packages, cocoa seedlings, shade tree seedlings, income diversification).
- Received cookstoves in 20/21.
- Attended training in 20/21.
- Participated in a child labor survey, identified cases of child labor, or a child labor remediation activity in 20/21.
- Had a farm mapped in 20/21.
- Participated in a census survey in 20/21.

Treatment of Material Adjustments

In circumstances that result in a significant change to a methodology and have a material impact to a KPI result, either through refining the approach, receiving new information, a change in business structure, or from other events, Barry Callebaut will initiate a recalculation of previous year's numbers.

KPI no.	KPI	Assessment criteria
1.1	406,628 farmers in our sustainability program	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador* A farmer is considered to be a part of our sustainability program if they are registered as an active member of a farmer group that is allocated to either Cocoa Horizons, a specific client as expanded upon below, or a specific certification program on whose behalf we undertake sustainability activities between 1 September 2020 and 31 August 2021, or has taken part in at least one of the following sustainability activities: 1. Delivered sustainable cocoa in 20/21 (sustainable cocoa is defined as cocoa being grown under a sustainability program) 2. Received farm service activities in 20/21 (Farm Business Plans, Productivity Packages, cocoa seedlings, shade tree seedlings, income diversification) 3. Received cookstoves in 20/21 4. Attended training in 20/21 5. Participated in a child labor survey, identified cases of child labor, or a child labor remediation activity in 20/21 6. Had a farm mapped in 20/21 7. Participated in a census survey in 20/21 These sustainability activities include all activities that contribute to our Forever Chocolate pillars and are supported either directly by Barry Callebaut or as part of a client or certification specific program. When part of a client or certification specific program, it is Barry Callebaut who designs (either independently or in partnership with the stakeholder) the activities that are part of the program. The implementation and monitoring of the activities may be done by Barry Callebaut itself or by an external partner on the stakeholder's behalf, and for which a premium is paid. Sustainability programs are: In Côte d'Ivoire: Cocoa Horizons, UTZ, Fairtrade, Rainforest Alliance, Cocoa Life, Cocoa Practices, Fermicoa In Ghana: Cocoa Horizons, UTZ, Rainforest Alliance, Cocoa Life In Cameroon: Cocoa Horizons, Rainforest Alliance In Indonesia: Cocoa Horizons, UTZ, Rainforest Alliance, Cocoa Life In Brazil: Cocoa Horizons, Nestlé Cocoa Plan, Cocoa Life, Organic in Ecuador: Cocoa Horizons
1.2	51.3% full data farmers (with all of their plots mapped)	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador* To be considered as a full data farmer, a farmer must be an actively registered member of a farmer group within the year from 1 September 2020 to 31 August 2021, and have had both a census survey and all or more of the declared plots in the census mapped with a GPS polygon before 31 August 2021. The KPI is calculated by dividing the number of active full data farmers over the total number of active farmers in our sustainability program. Our census activities started in each origin as follows: ● Côte d'Ivoire - 2016 ● Ghana - 2017 ● Indonesia - 2017 ● Cameroon - 2018 ● Brazil - 2019 ● Ecuador - 2020 Our mapping activities started in each origin as follows: ● Côte d'Ivoire - 2018 ● Ghana - 2018 ● Indonesia - 2018 ● Cameroon - 2018 ● Brazil - 2019 ● Ecuador - 2020

		More information about census surveys can be found in KPI 1.3a. More information about mapping can be found in KPI 5.2.
1.2a	57.8% full data farmers (with at least one plot mapped)	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador* To be considered as a full data farmer, a farmer must be an actively registered member of a farmer group within the year from 1 September 2020 to 31 August 2021, and have had both a census survey and at least one of their declared plots in the census mapped with a GPS polygon before 31 August 2021. The KPI is calculated by dividing the number of active full data farmers over the total number of active farmers in our sustainability program. Our census activities started in each origin as follows: ● Côte d'Ivoire - 2016 ● Ghana - 2017 ● Indonesia - 2017 ● Cameroon - 2018 ● Brazil - 2019 ● Ecuador - 2020 Our mapping activities started in each origin as follows: ● Côte d'Ivoire - 2018 ● Ghana - 2018 ● Indonesia - 2018 ● Cameroon - 2018 ● Brazil - 2019 ● Ecuador - 2020 More information about census surveys can be found in KPI 1.3a. More information about mapping can be found in KPI 5.2.
1.3a	390,019 farmers with a census survey	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador* This indicator relates to the cumulative number of farmers, up until the year ended 31 August 2021, who have ever taken part in a census interview performed either by a member of Barry Callebaut staff, by an external implementer of the Cocoa Horizons programme, or by external consultants appointed by Barry Callebaut. The census survey includes questions regarding, amongst other things: • Information about the farmers themselves (such as date of birth, preferred language, education level). • Information about the farmer's family. • Information about the facilities at home. • Information about the farm, farming and agriculture. • Information about sources of income (including cocoa, non-cocoa agricultural and non-agricultural income). A census survey is conducted with farmers by field staff who are trained on a) using the tool (historically paper survey, since 2018 on Katchilé) and b) on the specific questions included in the survey by the local M&E teams. To date, farmers are only surveyed once. Each year, as many yet to be surveyed farmers as possible are surveyed. Since 2018 these have been immediately captured in our Katchilè database through the use of the K-app. Prior to this, the survey was taken on paper. Our census activities started in the following origins in the following calendar years: ● Côte d'Ivoire - 2016 ● Ghana - 2017 ● Cameroon - 2018 (paper only) ● Indonesia - 2017 ● Brazil - 2019 ● Ecuador - 2020

1.3b	208,702 active farmers with full data (with all of their plots mapped)	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador* This indicator relates to the number of active farmers, up until the year ended 31 August 2021, who had: 1. Completed at least one census interview; and 2. Had all or more of the declared plots in the census mapped with a GPS polygon (the declared number of plots may not always align with the number of all the plots owned by the farmer). More information surrounding both census interviews and mapping of farms is in the criteria for KPI 1.3a and KPI 5.2 respectively. Our census activities started in the following origins in the following years: ● Côte d'Ivoire - 2016 ● Ghana - 2017 ● Cameroon - 2018 (paper only) ● Indonesia - 2017 ● Brazil - 2019 ● Ecuador - 2020 Our mapping activities started in the following origins in the following year: ● Côte d'Ivoire - 2018 ● Ghana - 2018 ● Cameroon - 2018 ● Indonesia - 2018 ● Brazil - 2019 ● Ecuador - 2020
2.1	47.7% of agricultural raw materials sustainability sourced	This indicator is calculated as the combination of sustainably sourced cocoa and non-cocoa ingredients over the total volume of cocoa and non-cocoa ingredients sourced. See below for detailed definitions and methodology for cocoa and non-cocoa sourcing. **Formula for calculation** % of sustainable agricultural raw materials sourced = (Cocoa Sustainable + Non-Cocoa Sustainable – Cocoa Sustainable Nyonkopa) / (Cocoa Sustainable + Cocoa Conventional + Non-Cocoa Sustainable + Non-Cocoa Conventional – Cocoa Sustainable Nyonkopa). Sustainable cocoa from Nyonkopa is removed because the sustainable volumes purchased by Nyonkopa are also recorded under BC Sourcing (Europe). By removing this volume, we are ensuring no duplication. **Sustainable cocoa sourced** Sustainably sourced cocoa is considered that which comes from certified or verified sustainable sources. Cocoa certifications considered sustainable in this context are: Rainforest Alliance, UTZ, Fairtrade, Fair for Life, Mondelez, Cocoa Horizons, Organic, Fermicoa, and any combination of those. Cocoa is considered sourced at the cutoff date used per sourcing entity between 1 September 2020 and 31 August 2021. The different cutoff dates used per sourcing entity are listed in the detailed methodology. **Sustainable non-cocoa sourced** Ingredients are considered sourced at the point of delivery and should have been logged as delivered between 1 September 2020 and 31 August 2021. All non-cocoa raw materials are based on agricultural materials sourced for chocolate production. Ingredients are: beet sugar, cane sugar, dairy, palm oil, soy and soy lecithin, vanilla, coconut oil, hazel nuts and other similar ingredients. Rare cases and amounts of synthetic flavors (such as vanilla) or sweeteners (based on starch from e.g. potatoes, wheat,

		tapioca) are considered part of this calculation as they are used for chocolate production. Excluded are purely chemical raw materials (such as additives), plastic packaging, as well as indirect materials not contributing to chocolate production. Sustainably sourced non-cocoa raw materials are considered to be those which are purchased from certified or verified sustainable sources from external sustainability certification schemes. These are: **Beet Sugar:** Sustainable Agriculture Initiative Farm Sustainability Assessment (SAI FSA) minimum silver level or benchmarked standard (Red Tractor, REDCert, REDCert2, Unilever Sustainable Agriculture Code (SAC)) **Cane Sugar**: Bonsucro, Fairtrade, Proterra, International Sustainability & Carbon Certification + (ISCC+) **Dairy:** VisionDairy or benchmarked standard (e.g. Unilever SAC, Origin Green, Red Tractor, Dairy Canada) **Nuts:** Organic, UTZ, SAI FSA minimum silver level or Olam Sustainable Program **Palm Oil:** Roundtable on Sustainable Palm Oil (Credits, Mass Balance, Segregation) **Soy (soy lecithin)**: Roundtable on Responsible Soy, Proterra, Donausoja **Vanilla:** Volumes from our own program with Prova (in FY 2020/2021) **Sunflower and rapeseed oil:** SAI FSA minimum silver level, benchmarked equivalent standards **Sweeteners and grains:** SAI, RedCERT2, Red Tractor, ISCC Plus with add-ons 'environmental management and biodiversity' and 'classified chemicals' **Other Ingredients:** SAI FSA minimum silver level or benchmarked standard, ISCC, Fairtrade and Organic Additionally Unilever SAC and Scheme rules certificate awarded to suppliers counts as sustainable.
2.2	30.8% sustainably sourced cocoa	This indicator measures the proportion of sustainably sourced cocoa compared to the total volume of sourced cocoa (sustainable + conventional) between 1 September 2020 and 31 August 2021. Cocoa is considered sourced at the cutoff date used per sourcing entity between 1 September 2020 and 31 August 2021. The different cutoff dates used per sourcing entity are listed in the detailed methodology. Sustainably sourced cocoa is considered that which comes from certified or verified sustainable sources. Cocoa certifications considered sustainable in this context are: Rainforest Alliance, UTZ, Fairtrade, Fair for Life, Cocoa Life, Cocoa Horizons, Organic, Fermicoa and Nestle Cocoa Plan.
2.3	66.2% of agricultural non-cocoa ingredients sustainably sourced	This indicator measures the proportion of sustainably sourced non-cocoa ingredients compared to the total volume of non-cocoa ingredients sourced (sustainable + conventional) between 1 September 2020 and 31 August 2021. Ingredients are considered sourced at the point of invoicing and should have been invoiced between 1 September 2020 and 31 August 2021. All non-cocoa raw materials are based on agricultural materials sourced for chocolate production. Ingredients are: beet sugar, cane sugar, dairy, palm oil, soy and soy lecithin, vanilla, coconut oil, hazelnuts and other similar ingredients. Synthetic flavours (such as vanilla) or sweeteners (based on starch from e.g. potatoes, wheat, tapioca) are considered part of this calculation as they are used for chocolate production. Excluded are purely chemical raw materials (such as additives), plastic packaging, as well as indirect materials not contributing to chocolate production. Sustainably sourced non-cocoa raw materials are considered to be those which are purchased from certified or verified sustainable sources from external sustainability certification schemes. These are:

		Beet Sugar: Sustainable Agriculture Initiative Farm Sustainability Assessment (SAI FSA) minimum silver level or benchmarked standard (Red Tractor, REDCert, REDCert2, Unilever Sustainable Agriculture Code (SAC)) **Cane Sugar**: Bonsucro, Fairtrade, Proterra, International Sustainability & Carbon Certification + (ISCC+) **Dairy:** VisionDairy or benchmarked standard (e.g. Unilever SAC, Origin Green, Red Tractor, Dairy Canada) **Nuts:** Organic, UTZ, SAI FSA minimum silver level or Olam Sustainable Program **Palm Oil:** Roundtable on Sustainable Palm Oil (Credits, Mass Balance, Segregation) **Soy (soy lecithin)**: Roundtable on Responsible Soy, Proterra, Donausoja **Vanilla:** Volumes from our own program with Prova (in FY 2020/2021) **Sunflower and rapeseed oil:** SAI FSA minimum silver level, benchmarked equivalent standards **Sweeteners and grains:** SAI, RedCERT2, Red Tractor, ISCC Plus with add-ons 'environmental management and biodiversity' and 'classified chemicals' **Other Ingredients:** SAI FSA minimum silver level or benchmarked standard, ISCC, Fairtrade and Organic Additionally Unilever SAC and Scheme rules certificate awarded to suppliers counts as sustainable.
2.4	42.6% cocoa and chocolate products sold contain sustainable cocoa	This indicator measures the proportion of cocoa and chocolate products sold that contain sustainable cocoa against the total number of cocoa containing products sold by Barry Callebaut between 1 September 2020 and 31 August 2021. Sustainable cocoa is considered that which comes from certified or verified sustainable sources. Cocoa certifications considered sustainable in this context are Rainforest Alliance, UTZ, Fairtrade, Fair for Life, Mondelez, Cocoa Horizons, Organic, Nestle Cocoa Plan and any combination of those. To be considered in this calculation, the cocoa in these sold products needs to be certified by one of these certification standards at a traceability level of at least mass balance. For certain corporate accounts (such as e.g. Hersheys, Mondelez), there are specific conditions applying, where sales are regarded as sustainable but the sustainability specifications are not listed on the invoice or the technical sheet, but in the underlying contract. Cocoa is considered sold when delivered to third party customers. 1. The sales volumes are assessed to exclude any products not containing cocoa as an ingredient. Cocoa ingredients to be included are Beans, Butter, Liquor, Powder, Nibs, Cake. 2. All invoices or products which carry a certification (as above) are flagged at invoice level and the total sales volume of the product is considered sustainable. 3. This is divided by the total volume of certified and conventional products from step 1. to get the % of cocoa and chocolate products which contain sustainable cocoa. The volumes considered for this indicator are based on the information sold via the central SAP system.
3.1	125,593 farmers have received Farm Service activities	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador* A farmer is considered to have received Farm Service activities if they are a registered member of our sustainability program (as per KPI 1.1) and have benefitted from any one of the following between 1 September 2020 and 31 August 2021: • received a Farm Business Plan (as per KPI 3.5). • received a Productivity package (as per KPI 3.6). • received cocoa seedlings (as per KPI 3.8). • received shade tree seedlings (as per KPI 6.5a & 6.5b). • received support for income diversification (as per KPI 3.9).

3.2	214,584 cocoa farmers above the WB International Poverty Line of US$1.90/day	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil* 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$1.90/day based on data collected from census survey interviews with farmers cumulatively to 31 August 2021. Our census activities started in the following origins in the following years: ● Côte d'Ivoire - 2016 ● Ghana - 2017 ● Cameroon - 2018 ● Indonesia - 2017 ● Brazil - 2019 **This indicator is determined by:** • Obtaining survey information from farmers in Côte d'Ivoire, Ghana, Cameroon, Indonesia, and Brazil regarding their household income generation from cocoa and other activities, as well as the size of their household. • Using in-country market prices for cocoa and other crops to determine an average income level for those farmers. • Comparing this average income level to the International Poverty Line threshold for extreme poverty of US$1.90 per day set by the World Bank, adjusted for purchasing power and cost of living in Côte d'Ivoire, Ghana, Cameroon, Indonesia, and Brazil. • We have included production costs from external sources if available (Côte d'Ivoire - Agrilogic study), or internal studies or sources if not externally available (Ghana, Cameroon and Indonesia - internal BC pilot studies, Brazil - local team estimates). Also, 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 costs have smaller costs. Cocoa yields differ per country based on a number of different input parameters. With this calculation we obtain a general percentage for the farmers that are above the poverty line. This percentage is then multiplied by the farmers that are registered as active in the farmer groups in our master data in one of the last two fiscal years. These farmer groups can be divided into the following: • Active farmers registered to farmer groups registered with our Cocoa Horizons program. These are farmers in our Cocoa Horizons sustainability program and participating in activities under this program. These farmer groups are delivering sustainable cocoa. • Active farmers registered to farmer groups participating in our client programs and participating in activities in those programs. These farmer groups are also delivering sustainable cocoa. • Active farmers registered to independent farmer groups, which are not participating in a client program or in our Cocoa Horizons program. These farmer groups are delivering sustainable and conventional (non-sustainable) cocoa. **Survey information** Census surveys were undertaken with farmer households in Brazil, Côte d'Ivoire, Ghana, Cameroon and Indonesia up until 31 August 2021. The results from the surveys were subsequently sense checked against literature studies from an independent center of expertise and education for sustainable development, KIT Royal Tropical Institute. The census surveys and KIT study provided estimates over the following key metrics: • the average yield per farm. • income from cocoa farming. • other income-generating activities. • cocoa farm size. • production cost. • the number of household members. • the number of financially dependents on the farmer. 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 prudent analysis

		of the results. The assumptions and data calibration were performed by Barry Callebaut and are summarized below. For all countries, the following assumptions have been applied: • Census surveys where the farmers have declared 0 for cocoa yield and other income have been discarded. • The cocoa farm size declared by the farmers were replaced with the GPS farm size captured on Katchilè if all plots of their farms have been GPS mapped. • Census surveys where the farmers did not answer/declare any cocoa harvested in the year have been discarded. • The commodity market price (cocoa and non-cocoa products) are based on local team knowledge of the market. • Census surveys where the farmers have questioned with zero as an answer have been discarded. • If a farmer declared more than 100 tons of rubber or 15 tons of palm oil, then it is assumed to be in kg and converted to tons. • 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. For **Côte d'Ivoire**, the following assumptions have been applied: • Census surveys where the farmers have declared equal or more than 30 household members have been discarded. • Census surveys where the farmers have declared more than 50 financial dependents have been discarded. • All self-declared plots over and equal to the determined hectare limit (157.02 ha) have been removed as deemed unrealistic. • All yields above 1,100 kg/ha and equal to or below 100 kg/ha have been excluded from the calculation. • Farmers who have non-agricultural income of equal to or more than 5,000,000 CFA have been excluded from the calculation. • The cocoa income declared by the farmer was deducted by the average production cost inferred from KIT studies. The average production cost was repartitioned such that a farmer having declared a higher cocoa yield would incur a higher production cost. • If the farm size is unknown (after filling in values from mapping activities from general assumptions), we take the country average from mapping activities. • Due to a significant mismatch with literature in the number of declared household members with a value of 1 or 2, we have resampled the population to make sure the number of declared household members with a value of 1 and 2 now matches literature (to 2% and 5% of the population, respectively). • We divided the total household income by the number of declared financial dependents. For **Ghana**, the following assumptions have been applied: • Census surveys where the farmers have declared more than 30 financial dependents have been discarded. • All self-declared plots over and equal to the determined hectare limit (69.34 ha) have been removed as deemed unrealistic. • An adjustment factor of 0.404686 has been applied to adjust declared plot sizes from acres to hectares. • Estimated yields above 1,400 kg/ha and equal or below 100 kg/ha are considered abnormal and have been excluded from the calculations. • Where the 'number of household members' question was answered as the highest radio-button option of "8 or more", this has been converted to be 9. • We divided the total household income by the number of declared financial dependents. For **Cameroon**, the following assumptions have been applied: • Census surveys where the farmers have declared more than 30 household members have been discarded.

		• Census surveys where the farmers have declared more than 30 financial dependents have been discarded. • All self-declared plots over and equal to the determined hectare limit (67.69 ha) have been removed as deemed unrealistic. • Estimated yields above 1,100 kg/ ha and lower limit to 100 kg/ha are considered abnormal and excluded from the calculation. • We divided the total household income by the number of declared household members. For **Indonesia**, the following assumptions have been applied: • Census surveys where the farmers have declared more than 20 household members have been discarded. • All self-declared plots over and equal to the determined hectare limit (14.00 ha) are removed as deemed unrealistic. • Estimated yields above 1,400 kg/ha and equal to or below lower limit to 100 kg/ha are considered abnormal and excluded from the calculation. • We divided the total household income by the number of declared household members. For **Brazil** (added to this KPI as of this fiscal year), the following assumptions have been applied: • 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. • If total income percentages were not equal to 100%, the percentages have been scaled to the total declared percentage amounts. • Estimated yields above 2,200 kg/ha are considered abnormal and excluded from the calculation. • If a farmer has declared to have more than 2000 trees/ha per cocoa farm, then this cocoa farm has been excluded as it is considered abnormal. • Farmers who are sharecroppers are assumed to take 50% of the cocoa production. • A temporary worker is estimated to work 90 days on average on a farm. • All census surveys with zero declared household members have been removed. • All census surveys with zero or more than 50 financial dependents have been removed. **Market prices** Barry Callebaut relies on its knowledge of origin markets to determine prices of cocoa and other crops. This information comes from the local Monitoring & Evaluation teams, who gather the information on the prices from the local markets by the end of the Fiscal Year. **International Poverty Line** The US$1.90 per day worldwide extreme 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$1.90 poverty line has been adjusted for each country to reflect the purchasing power and cost of living in Côte d'Ivoire, Ghana, Cameroon, Indonesia and Brazil. This has been taken from the World Bank database. **Purchasing Power** The US$1.90 per day worldwide extreme poverty line was determined in 2012, using 2011 prices. Using World Bank inflation data, we have adjusted the poverty line to 2020 levels (from 2011 levels, 2020 was the latest data available), and have converted the 2020 level extreme poverty line to the local currency using World Bank private consumption Purchasing Power Parity 2020 factors, to also account for difference in purchasing power. Ecuador is not included in this KPI because: 1. Current data collection scope does not yet cover a representative sample of the farmers in our supply chain; 2. Data collected is relatively different from elsewhere due to different context and so cannot be combined; and 3. The local context is different which still needs to be assessed and accounted for to enable aggregation and comparison with elsewhere.

3.5	120,285 farmers received an Farm Business Plan (cumulative)	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador* This indicator measures the number of farmers who have received a Farm Business Plan (FBP) either in fiscal year 2018/19 (1 September 2018 to 31 August 2019), fiscal year 2019/20 (1 September 2019 to 31 August 2020), or fiscal year 2020/21 (1 September 2020 to 31 August 2021). It is cumulative compared to last year. An FBP is conducted by our field staff, or an 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 into the Farm Services App (FS App) for Barry Callebaut's farmers or FarmGrow or Survey Solutions Apps for Touton's farmers, 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. The App produces, through the use of an algorithm (except for Survey Solutions App), a recommended package for the farmer to improve the productivity of their plot over the following season. 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. 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. Brazil also provides the farmers with a remote version of an FBP, with 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.
3.5a	92,508 farmers received a Farm Business Plan in fiscal year 20/21	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador* This indicator measures the number of Group Members who have received an FBP in fiscal year 2020/21 (1 September 2020 to 31 August 2021). An FBP is conducted by our field staff, or an 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 into the Farm Services App (FS App) for Barry Callebaut's farmers or FarmGrow or Survey Solutions Apps for Touton's farmers, 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. The App produces, through the use of an algorithm (except for Survey Solutions App), a recommended package for the farmer to improve the productivity of their plot over the following season. 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. 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. Brazil also provides the farmers with an FBP that is done remotely with a soil and leaf sample provided by the farmer, with a fertilizer recommendation package and a financial plan for the plot. A farmer is considered to have received an 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.
3.6	49,335 farmers with a Productivity Package	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil* This indicator measures the number of farmers with a Productivity Package between 1 September 2020 and 31 August 2021. A Productivity Package is a mix of a selection of high

		quality agricultural inputs and individualised coaching services provided by Cocoa Horizons field staff. A farmer is considered to have received a Productivity Package if they have signed up for any of the following packages and have received coaching from our field staff, between 1 September 2020 and 31 August 2021 (or via paper survey in Brazil), and have either paid in full or paid a % downpayment where necessary. At this point they begin to receive the coaching services and inputs are delivered at the right seasonal interval for implementation. For Ghana and Ivory Coast, the government subsidizes fertilizers and other inputs that come through our Productivity Package proposition. In these countries, we therefore facilitate the buying of these inputs through our Farm Services programme instead of the farmers buying the inputs directly through us. The list of Productivity Packages on offer in 2020/21 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: (1) Insecticide [Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil] (2) Fungicide [Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil] (3) Insecticide & Fungicide [Côte d'Ivoire, Ghana, Cameroon, Indonesia] (4) Fertiliser [Côte d'Ivoire, Cameroon, Indonesia, Brazil] (5) Fertiliser & Insecticide [Côte d'Ivoire, Cameroon, Indonesia] (6) Fertiliser & Fungicide [Côte d'Ivoire, Cameroon, Indonesia] (7) Fertiliser, Insecticide, & Fungicide [Côte d'Ivoire, Cameroon, Indonesia] (8) Pole pruner [Côte d'Ivoire (implementing partner Touton), Cameroon] (9) Extra spraying service with any package containing insecticide or fungicide [Cameroon] (10) Grafting [Indonesia] (11) Soil Correctives [Brazil] (12) Factory Ashes [Brazil] Farmers must subscribe to one, or more, of the above packages with a different payment requirement depending on origin country: - Côte d'Ivoire - 25% down payment - Ghana - 25% down payment - Cameroon - 30% down payment - 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 BC. These farmers are still considered to have a Productivity Package. - Brazil - 100% down payment Our implementing partner Touton also offers Productivity Packages after farmers have received a Farm Business Plan. In the cooperatives where Touton is sourcing the Packages are pre-financed by the cooperative, and a down payment is not necessarily needed. Note that in all cases, a 1-2% variation in payment is allowed. In Ecuador, no Productivity Packages are distributed.
3.7	51.6% farmers adopted a productivity package after having a Farm Business Plan	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia* This KPI is a measure of effectiveness of the Farm Business Plan process in converting the diagnostics into contracts for productivity packages. It is calculated by dividing the number of farmers who signed a contract for any of the productivity packages after having received a Farm Business Plan over the total farmers who have received a Farm Business Plan (as described in KPI 3.5), both between 1 September 2020 and 31 August 2021. Brazil does not have a full productivity program and so is not in scope for this KPI. In Ecuador, no Productivity Packages are distributed.

3.8	2,674,226 cocoa seedlings distributed	*Countries in scope: Ghana, Cameroon, Indonesia, Brazil, Ecuador* This indicator measures the total number of cocoa seedlings distributed on behalf of Barry Callebaut between 1 September 2020 and 31 August 2021. The cocoa seedlings come from either suppliers or community nurseries. The distribution model differs per country: ● 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. ● In **Indonesia**, a seedling is considered to be distributed when it is sold from the nursery. This could be either directly to a farmer (BC or non-BC) or to a government body or other organization who goes on to give them to farmers. ● In **Cameroon**, a seedling is considered to be distributed when a farmer has received and signed the discharge form/receipt. ● In **Brazil**, the seedlings are considered to be distributed when the farmer collects them from the Nursery. These can be BC farmers or non-BC farmers. The evidence will be the invoice issued at this point. ● 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. In **Côte d'Ivoire**, no cocoa seedlings have been distributed since the government of Côte d'Ivoire banned the distribution of improved cocoa varieties in May 2018. Hence Côte d'Ivoire is not in scope for this KPI.
3.9	2,777 community members who have received support for income diversification and/or IGAs since the start of activities in 18/19	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia* This indicator represents the number of community members who have received support for income diversification either individually or in the form of a group (income generating group activities or IGAs). Community members may include farmers, their spouse or relatives or other members of the community. This KPI is cumulative year on year since when it started in 2016. Income diversification activities and IGAs are non-cocoa packages and activities that diversify a farming household's income. However, if a community member receives support for more than one package, they are only included once. In **Ghana**, these activities started in 2018/2019 and refer to receiving support with at least one of the following. Activities that took place in 2018/19: ● Soap making - community members receive training and support to form groups. Activities taking place in 2020/21. ● Poultry - community members receive either a) cockerels for breeding, or b) chickens for laying and meat. In **Cameroon**, these activities started in 2018/2019 and refer to receiving support with at least one of the following. Activities that took place in 2018/19: ● Growing vegetables. ● Electricity generation (solar panels). Activities taking place in 2020/21, these were part of IGA so predominantly took place in groups ● Soap making - community members receive training and support to form groups. ● Cassava - transformation to Garri. In **Ivory Coast** there were three different ways in which community members received IGAs or income diversification.

		Seekewa (participatory financing platform dedicated to small farmers) took place only in 2021 and activities are taking place to establish farming plots for certain women selected by the Farm Services programme. The women are selected on the following criteria: ● Must be between 18 and 45 years. ● Must be in possession of official identification documents. ● Must live in a village that delivers to the cooperative. ● Must possess an undisputed piece of land. Activities done include: production of okras, chilli peppers and eggplants. IGA Standard activities took place from 2019 to 2021 and included activities such as the production of rice, chilli peppers, corn, eggplants, yams, beans, peanuts, okras, plantains and cassava. Chicken breeding and cassava transformation activities were also included. The AFEM program was mainly for soap making and started in 2016. **Indonesia** community members learn to either learn to grow and/or sell one of the below activities since 2018/19: ● Instant Red Ginger. ● Banana Crispy. ● Brown Sugar Powder. ● Liquid Sugar. ● Compost Fertilizer. ● Coconut Cooking Oil. ● Banana Chips. There are no income diversification activities in Ecuador and Brazil.
4.1	1,245 Village Savings and Loans Associations	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon* This indicator refers to the number of Village Savings and Loans Associations (VSLAs) that have been established, by or with support from Barry Callebaut or its third party implementers, from 1 September 2020 until 31 August 2021 or are considered as functioning by 31 August 2021. The criteria for being considered established and/or functioning are listed below. VSLAs are used as an opportunity to implement activities that support farmers further under the three pillars. For example, a VSLA can be used for income diversification projects (growing vegetables, etc.), community seedling projects (Thriving Nature) or it can be linked to activities in communities more vulnerable to child labor. On average, VSLA membership ranges between 10-35 members. **A VSLA is considered established when the following criteria have been all met:** 1. A Community Entry Meeting has been held with key members of the community and; 2. A founding meeting is held with the potential VSLAs. 3. A member list is available and leadership has been democratically chosen and the roles have been clarified. 4. VSLA kits have been handed out (this does not apply to Ivory Coast). 5. Constitution of the group is available. 6. First savings meeting is held (i.e. the first money is brought in) or planned within the first 8 weeks after the founding meeting. In Ghana, the process of establishing a VSLA starts with an information/sensitization meeting between Farmers and Technical field staff. The Community Entry Meeting is then conducted at a later stage, therefore does not indicate the initial establishment point of the VSLA. Therefore, point 1) does not apply to Ghana. **A VSLA is considered functioning if:** 1. It has completed at least one cycle successfully (100% loan recovery is achieved prior to share-out) or has been functional for a 12 month period, and at least 3 criterion of points A. - G. stated below apply : -- A. It has a central register and the records in the passbook are clear, up to date and accurate.

		-- B. It has at least one meeting per month, whereby the last meeting has not been more than 4 weeks prior to visit, unless the constitution states less regular meetings (e.g. because of seasonality). -- C. At least 80% of the members regularly save since the start of the cycle, meaning they have bought at least one share per meeting they attended. -- D. At least 60% of the members have bought more than 1 share on average per meeting they attended. -- E. At least 80% of the members attend >80% of the meetings. -- F. At least 80% of the loans are repaid on time. -- G. Dropout of members is <10% of the cycle. No VSLAs activities are done in Brazil and Ecuador. In Indonesia, VSLAs activities have started and are not yet fully established, hence out of scope for this KPI.
4.2a	61.9% of Village Savings and Loans Association members are women	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon* This indicator refers to the percentage of members in the VSLAs (as per KPI 4.1) who are women. This is calculated by identifying the number of women and dividing that by the total number of members in the VSLAs. No VSLAs activities are done in Brazil and Ecuador. In Indonesia, VSLAs activities have started and are not yet fully established, hence out of scope for this KPI.
4.5a	21,258 child labor cases identified	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon* This indicator refers to the number of children identified in child labor (or in Barry Callebaut's third party implementers' farming households) between 1 September 2020 and 31 August 2021. 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 Oganization (ILO) definition. Child labor refers to work that is mentally, physically, socially and/or morally harmful to children. It interferes with their schooling by: ● Depriving them of the opportunity to attend school; ● Obliging them to leave school prematurely; or ● Requiring them to attempt to combine school attendance with excessively long and heavy work. Within the concept of child labor are worst forms of child labor. This covers 4 major categories: 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; 2. The use, procuring or offering of a child for prostitution, for the production of pornography, or for pornographic performances; 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 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). The specific criteria of child labor in each origin are outlined below. **Child labor identification process per origin** To identify cases of child labor, the process differs in each origin: In **Côte d'Ivoire**, child labor is defined according to ILO definition of child labor and hazardous child labor follows the Côte d'Ivoire CIV 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. The data of the surveyed and observed children, from the Child Labor Monitoring and Remediation System (CLMRS) Child and CLMRS Farm surveys is analyzed following a semi-automated process, against the below criteria based on the above definition to determine if a child is in child labor or not:

		• If the child has been involved in at least one task that has been designated as hazardous in the Côte d'Ivoire criteria, then the child is considered to be in child labor and as having participated in one of the worst forms of child labor.
		• 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.
		  ○ If the amount of hours work 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.
		  ○ 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.
		  ○ Children found below the age of 5 are removed from our CLMRS surveys, as these are believed to be input errors from the enumerator.
		• All other children who do not fall into these categories are considered to not be in child labor.
		• An exception has been made on the above methodology for 11 of our cooperatives in Côte d'Ivoire, in which we were running CLMRS pilot projects, where hazardous child labor was taken as a proxy for the other forms of child labor. Also, due to the pilot status of the project, children were not queried on 2 heavy types of child labor (work performed in the evening and working more than 40 hours) which are hazardous, as this was not included in the survey erroneously. The difference in methodology is because the CLMRS systems in place in these cooperatives were pilot projects, in which limiting the scale of the detection was to ensure adoption of these systems before scaling it further. For two of these cooperatives, we are here also reporting on cases that were identified in FY 19/20. Cases here had not been reported in that FY due to the pilot status of the project. These two cooperatives applied the aforementioned different methodology in the previous fiscal year (FY 19/20), and have in FY 20/21 aligned with the currently prevalent methodology. In the coming fiscal year, our reporting for the remaining 9 cooperatives will be fully aligned with the other farmer groups.
		
		In **Ghana**, child labor is defined according to the ILO definition and hazardous child labor follows the Hazardous Child Labor Activity Framework for Ghana [HAF] (2016) , which is summarized in the ICI document Comparative analysis of child labor decrees in Cameroon, Côte d'Ivoire and Ghana. The data of the surveyed and observed children, from the CLMRS Child and CLMRS Farm surveys is analyzed following a semi-automated process, against the below criteria based on the above definition to determine if a child is in child labor or not:
		• 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.
		• If the type of work performed by the child is not listed on the hazardous activities as designated by the Ghana HAF (see also observation in section 4), 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.
		  ○ 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.
		  ○ All 5-12 year olds who carry out light tasks (+1hr/week) as part of an economic activity (paid or unpaid) are considered to be in child labor.
		  ○ Children found below the age of 5 are removed from our CLMRS surveys, as these are believed to be input errors from the enumerator
		• All other children who do not fall into these categories are considered to not be in child labor.
		
		In **Cameroon,** Barry Callebaut applies the same decree on child labor definition as for Côte d'Ivoire - according to ILO definition of Child Labor and hazardous child labor following the Côte d'Ivoire CIV Decree N°2017-016 and 017 MEPS/CAB (2017).

		The data of the surveyed and observed children, from the CLMRS Child and CLMRS Farm surveys is analyzed following a semi-automated process, against the below criteria based on the above definition to determine if a child is in child labor or not: ● 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. ● 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. ○ If the amount of hours work 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. ○ 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. ○ Children found below the age of 5 are removed from our CLMRS surveys, as these are believed to be input errors from the enumerator. ● All other children who do not fall into these categories are considered to not be in child labor. ● Based on the nature of the "causal factors" of the incidence of the child labor in the individual households, a "remediation" plan is charted out. Once the household where such "cases" are spotted and a remediation plan is in play, the CLMRS "coach" will revisit the household and perform a check on the status of the child, to determine if the child is still in child labor or not. Usually a case is followed 3 times, inclusive of the support activity, with at least 3 months apart for up to the next 2-3 years before there is enough evidence that the child is out of child labor. ● In Cameroon, some surveys were taken in late August 2020 that were not reported on in FY 19/20, due to a mismatch between activity start and previous fiscal year end. We have therefore decided to include these surveys in the FY20/21. **Methodology for analysis** **In Côte d'Ivoire**: ● <13 years old - no work allowed. ● 13-15 years old - only light work can be undertaken for a maximum of 2 hours per day on a school day, and 4 hour 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. ● 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. ● 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. Hazardous activities can be undertaken under the condition that i) their health, safety, and morals are guaranteed; and ii) that they have received a specific and adequate training or vocational training in relation to the activity. 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. ● All: night work is prohibited for all children under the age of 18 between 7pm and 7am. ● Over 18 years old is no longer considered a child.

		Hazardous activities in cocoa are considered to be, according to the Côte d'Ivoire Decree #2017-016 and 017 MEPS/CAB (2017): 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. **In Ghana:** ● <5 years old - no work allowed. ● 5-12 years old - socializing light work under adult guidance permitted. ● 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. ● 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. ● All - night work is prohibited between 6pm and 6am. ● 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). ● Over 18 years old is no longer considered a child. Hazardous activities in cocoa are considered to be, according to the Ghana HAF (2016): 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. **In Cameroon:** Same conditions as in Ivory Coast apply, as an extension of the conditions of the Cameroon Decree #17 (27 May 1969). Brazil, Indonesia and Ecuador are not in scope for this KPI.
4.7	25,486 child labor cases under remediation	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon* 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), until 31 August 2021. 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. 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. 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, the distribution of shovels, wheelbarrows, school kits, provisioning of birth certificates and writing classes, in line with the ICI definition. In Ghana, remediation activities are currently: ● Awareness creation: Mass sensitization, Individual household sensitization ● Items for the Child: School uniform, Exercise books, School bags ● Schooling/Vocational Training: Bakery & confectionery ● IGA Parent/Guardian: Soap making

		• Community (other): Reading & Learning clubs, Child labour & Environmental clubs In Cameroon, remediation activities are currently: • Items for the children under 14: exercise books and mathematical sets, school bags, text books • Children 14 and over: advice to parents to enrol child in vocational training In Côte d'Ivoire, remediation activities are currently: • Awareness raising: Mass sensitization; individual household sensitization; • Items for the child: School fees, birth certificates, wheelbarrow, shovel • Schooling/Vocational Training: bridging classes The cases in this KPI 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 the previous years, and it has a remediation plan and at least one remediation activity undertaken If a farmer household leaves the supply chain after case identification, or if the identified child turns 18 and is no longer considered to be a child, or if the child moves away permanently or deceases, the case is no longer considered. Brazil, Indonesia and Ecuador are not in scope for this KPI.
4.8a	362 identified child labor cases are considered remediated on the grounds the child has not been found performing child labor over 2 consecutive monitoring visits	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon* This indicator relates to the child labor cases identified (KPI 4.5a) which have received support and are considered to be remediated, until 31 August 2021. It is cumulative compared to last year. A child labor case is considered to be remediated if the child has declared that he has not been involved in any hazardous activities over the last 12 months (since the child was identified in child labor) and the last 2 consecutive follow up visits from the coaches, with at least 3 months in between follow up visits since the child was identified in child labor. Generally, follow up visits are made between 3-9 months. A case has thus been remediated, if: • The child identified in child labor received at least one support activity. Support activities contribute towards remediation of the case found, either directly or indirectly, depending on the severity of the case. A child can receive more than one support activity, depending on the severity of the case. • If the child declared that he / she has not been involved in any hazardous activities over the last 12 months (**and** the last 2 consecutive biannual follow up visits) since the child was identified in child labor. • A remediation activity has been done related to the child labor activity the child was found in, and have done at least 2 follow up visits after the remediation activity that indicate the child is no longer found in child labor. The date between the first remediation revisit and the remediation activity needs to be at least 3 months apart, to ensure the activity is bearing fruit. The date between the last remediation visit and the remediation activity needs to be between 12 and 18 months, and the child cannot be found in child labor in any of the visits in these 18 months. At least two child labor revisits should be taken at least 3 months apart, but these visits do not have to be consecutive, so multiple remediation revisits can be done in these 3 months. This is in line with the NORC methodology and ICI recommendations of proving that the child is no longer in child labor. For the follow up visits the survey should include at least the following: • Basic household data to connect the child to the relevant household. • Status of support activities.

		• Schooling status. • Difficulties encountered. • Status of hazardous tasks conducted since last visit. • Current needs of a child. Support activities can include but are not exhaustive to (more information about support activities can be found under KPI 4.7.): • Awareness raising: Mass sensitization, individual household sensitization. • Items for on / off farm income diversification activities soap making. • Community (other): Reading & Learning clubs, Child labor & Environmental clubs. Brazil, Indonesia and Ecuador are not in scope for this KPI.
4.9	49,173 farming households have participated in a child labor identification monitoring survey	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon* This indicator refers to the number of cocoa farmer households who participated in the following survey interviews, in the year from 1 September 2020 to 31 August 2021, as part of the child labor monitoring and support activities (remediation and prevention). Monitoring is an active process of identifying child labor. A household can be considered monitored under a CLMRS if they have received an in-person visit and have conducted a child labor identification survey, ideally including an interview with children aged between 5 and 17. Households who participate in the surveys, supply cocoa to Barry Callebaut or its third party implementers. For the third party implementer Touton, children aged 5-9 are not interviewed directly but via their parents/tutors, whereas children aged 10-17 are interviewed directly. In Côte d'Ivoire, Ghana and Cameroon, child labor identification surveys are CLMRS Child survey, CLMRS Farm survey and the CLMRS Remediation survey. A household can be considered for this KPI, if there are no children available for the interview (CLMRS Child or CLMRS Remediation) or when no children were observed on the farm (CLMRS Farm), as the farm visit took place to recognize the monitoring effort by the enumerator. The child survey and the follow up monitoring survey consist of the following questions of each child: • Child Name. • Child Date of Birth. • If the child has a birth certificate, is literate, their highest level of education, and other questions on characteristics. • Whether the child was involved in any work or tasks deemed as non-hazardous by the local authorities. • If the child was involved in any non-hazardous work or tasks, for how many days and for hours a day to estimate if the child is doing too much non-hazardous work. The working limits per country and age bracket is described in KPI 4.5a. • Whether the child was involved in any work or tasks deemed as hazardous by the local authorities. Please see indicator #4.5a for the hazardous tasks per country. • If the child was involved in any hazardous work or tasks, for how many days and for how many hours a day to estimate the severity of the work being done. The objective of the farm visit is to observe and record any child labor incidences. The following information is collected: • Child Name. • Consent guardian. • # of children observed on the farm. • # of children observed working on the farm. • Per child found on the farm working ○ Year of Birth of the children working on the farm:

		○ Gender. ○ Relationship to the farmer farming the plot. ○ Names of guardians. ○ School status. ○ School name. ○ Location of natural parents if the child is currently not living with them. ○ Hazardous activities s/he has conducted over the last 12 months (excluding long working hours). For the full list per country see KPI 4.5a. ○ Hours worked over a 7 day reference period. Brazil, Indonesia and Ecuador are not in scope for this KPI.
4.10	82,580 children have participated in child labor identification monitoring survey	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon* This indicator refers to the number of children in cocoa farmer households who participated in the following survey interviews, in the year from 1 September 2020 to 31 August 2021, as part of the child labor monitoring and remediation activities. Monitoring is an active process of identifying child labor. A child can be considered monitored under a CLMRS if he / she has received an in-person visit, including a child labor identification monitoring survey. Children between 5 and 17 are interviewed. Children who participate in the surveys live in cocoa farmer households which supply cocoa to Barry Callebaut or its third party implementers. For the third party implementer Touton, children aged 5-9 are not interviewed directly but via their parents/tutors, whereas children aged 10-17 are interviewed directly. For Côte d'Ivoire, Ghana and Cameroon, Barry Callebaut recognizes CLMRS Child survey, CLMRS Farm survey and the child labor follow-up monitoring survey CLMRS Remediation survey, as child labor monitoring identification surveys: ● The child survey (CLMRS Child) is a survey used to interview the children between 5 and 17 part of the farmer household. ● After identification of child labor, another survey is conducted with the child similar to the CLMRS Child, called CLMRS Remediation survey or also known as follow-up monitoring survey which is built up similarly to the CLMRS Child, in addition evaluating if the child is still found in child labor after having received support. ● The farm survey (CLMRS Farm) is conducted in Côte d'Ivoire only and consists of a field visit to a farm belonging to a farmer supplying cocoa to Barry Callebaut. When a child is found present at that farm, he/she will be interviewed. All visits to the farm are recorded, also when no children are found at the farm. The child survey and the follow-up monitoring survey consist of the following questions of each child: ● Child Name. ● Child Date of Birth. ● If the child has a birth certificate, is literate, their highest level of education, and other questions on characteristics. ● Whether the child was involved in any work or tasks deemed as non-hazardous by the local authorities. ● If the child was involved in any non-hazardous work or tasks, for how many days and for hours a day to estimate if the child is doing too much non-hazardous work. The working limits per country and age bracket is described in KPI 4.5a. ● Whether the child was involved in any work or tasks deemed as hazardous by the local authorities. Please see KPI 4.5a for the hazardous tasks per country. ● If the child was involved in any hazardous work or tasks, for how many days and for how many hours a day, in order to estimate the severity of the work being done.

		The objective of the farm visit is to observe and record any child labor incidences, which includes an interview with the child. The following information is collected: ● Child Name. ● Consent guardian. ● # of children observed on the farm. ● # of children observed working on the farm. ● Per child found on the farm working: ○ Year of Birth of the children working on the farm. ○ Gender. ○ Relationship to the farmer farming the plot. ○ Names of guardians. ○ School status. ○ School name. ○ Location of natural parents if the child is currently not living with them. ○ Hazardous activities s/he has conducted over the last 12 months (excluding long working hours). For the full list per country see indicator #4.5a. ○ Hours worked over a 7 day reference period. Brazil, Indonesia and Ecuador are not in scope for this KPI.
4.13	237 farmer groups covered by child labor monitoring and remediation activities	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon* This indicator relates to the number of Farmer Groups, from which Barry Callebaut (or its sub-contractors/third party implementers) directly source, that have systems in place to monitor or remediate child labor, in the period of 1st September 2020 until 31 August 2021. Significantly different from FY 19/20 methodology, a farmer group is considered to be covered by child labor monitoring and remediation activities if: ● A minimum of 10% of active cocoa farming households who are members of a given; farmer group are monitored through a CLMRS Child survey and / or CLMRS Farm survey; or ● A minimum of 80% of active cocoa farming households who are members of a given farmer group have a census survey. Effective child labor monitoring and remediation system fulfills the following criteria: ● A CLMRS includes awareness-raising at community and household level; targeted to both adults and children. ● CLMRS exists - systematic child labor monitoring and remediation is taking place among the members of the farmer groups. ● Data is collected and children are surveyed about their involvement in light and hazardous work. ● Individuals responsible for CLMRS are trained on child protection, child labor case management, child labor monitoring and remediation. ● Equipment for individuals responsible for CLMRS is available (e.g. awareness raising material). ● Identified child labor cases are referred to institutions as needed. ● CLMRS provides support to children in and at-risk of child labor to mitigate, remediate and prevent future cases of child labor and improve their situation. Brazil, Indonesia and Ecuador are not in scope for this KPI.
4.14	61.4% farmer groups we directly source from are covered by our child labor monitoring and/or remediation activities	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon* This indicator relates to the proportion of Farmer Groups, from which Barry Callebaut (or its sub-contractors/ third party implementers) directly sources, that have systems in place to monitor or remediate child labor, in the period of 1st September 2020 until 31 August 2021, in relation to the total number of Farmer Groups from which Barry Callebaut (or its

		sub-contractors/ third party implementers) directly sources from. Significantly different from FY 19/20 methodology, a farmer group is considered to be covered by child labor monitoring and remediation activities if: • A minimum of 10% of active cocoa farming households who are members of a given farmer group are monitored through a CLMRS Child survey and / or CLMRS Farm survey; or • A minimum of 80% of active cocoa farming households who are members of a given farmer group have a census survey. Effective child labor monitoring and remediation system fulfills the following criteria: • A CLMRS includes awareness-raising at community and household level; targeted to both adults and children. • CLMRS exists - systematic child labor monitoring and remediation is taking place among the members of the farmer groups. • Data is collected and children are surveyed about their involvement in light and hazardous work. • Individuals responsible for CLMRS are trained on child protection, child labor case management, child labor monitoring and remediation. • Equipment for individuals responsible for CLMRS is available (e.g. awareness raising material). • Identified child labor cases are referred to institutions as needed. • CLMRS provides support to children in and at-risk of child labor to mitigate, remediate and prevent future cases of child labor and improve their situation. Brazil, Indonesia and Ecuador are not in scope for this KPI.
4.15a	24.5% volume sourced from third party suppliers where Barry Callebaut considers that the risk of child labor is adequately addressed	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon* This indicator refers to the % of Volumes (Cocoa and Non-Cocoa) sourced from third party suppliers where Barry Callebaut considers that the risk of child labor is adequately addressed, during the year from 1 September 2020 until 31 August 2021. A "third party supplier" is a supplier of an ingredient which is needed for making chocolate with whom Barry Callebaut does not work in the direct sourcing business. The ingredients assessed include cocoa, sugar (beet and cane), dairy, flavors, and fats. **Assessment of risk for origins and suppliers** The risk score is assessed by Maplecroft risk rating score, triangulated with the US Department of Labor (US DOL) and Verité all of whom are globally credible organizations who maintain databases identifying risks or actual instances of goods being produced with child labor. These resources are used to create a cross referenced ingredient and origin risk determination. Maplecroft risk rating is used to determine the level of risk. Verité's Atlas and US DOL's List of Goods Produced with Forced and Child Labor are then checked to confirm if Maplecroft's risk rating misses any of the countries and ingredients listed in these two respected documents. Additionally, risk segmentation within countries (where feasible) are based on local legislation enforcement as well as private sector initiatives to eliminate and prevent child labor. For example, child labor in the Brazilian sugarcane sector is a high risk in the northeast production area, while it is low to no risk in the center-south region. This is due to state regulation and enforcement as well as the professionalization of the center-south industry as compared to the more traditional northeast industry. Barry Callebaut considers the adequacy of child labor risk being addressed if: - Ingredients sourced from low risk countries or regions have a risk score >7.5; or - Ingredients sourced from high risk countries or regions having a risk score of 7.5 and below (e.g. cane sugar from Mexico) are certified and have a child labor monitoring system. The child labor monitoring system can be part of the certification or be an add-on to the certification.

		For this fiscal year, the risk identification of third party suppliers for non-cocoa ingredients is only based on geographic risk and does not assess whether a supplier has a child labor monitoring system in place, hence only volumes from third party suppliers with a low risk score have been included. **High risk origins - additional considerations** Barry Callebaut recognizes Bonsucro, Proterra, Roundtable for Responsible Soy (RTRS), UTZ, Rainforest Alliance, and Roundtable for Responsible Palm Oil (RSPO) as certifications that effectively audit for the absence of child labor. In addition to monitoring prevalence of child labor during the audit, the UTZ standard (and Rainforest Alliance (RA) as of June 2020) requires that suppliers have a child labor monitoring system in place. Therefore for cocoa, where the risk of child labor is high, a certified UTZ/RA supplier is considered to have a child labor monitoring system in place when having successfully passed the UTZ/RA audit. The other certifications mentioned here are only considered when accompanied by a supplier specific and verified child labor monitoring system. **Low risk origins - additional considerations** Should an incident of child labor occur in a supply region that is rated as low, Barry Callebaut will: • Engage suppliers in the region to understand the situation and frequency of child labor. • Work with suppliers to develop and/or implement child labor prevention and remediation processes. • Remove suppliers from sourcing pool for those who refuse to collaborate to prevent child labor in low risk regions. • Adjust risk rating until there is high confidence that systems are in place to prevent child labor.
5.1	28.6% of sourced raw materials demonstrated not to be contributing to deforestation	A raw material refers to any ingredient used for chocolate production (e.g. cocoa, sugar, dairy, vanilla, hazelnuts). All volumes represent actual sourced volumes for chocolate or chocolate compound production in the year ended 31 August 2021. Barry Callebaut applies a risk-based approach to perform this calculation. All ingredients are assessed on the level of their origin, i.e. countries. For country/commodity risk assessment, Maplecroft risk assessment database is used. If an ingredient has a score of 7.5 or above, then sourced volume from a respective country is demonstrated as not contributing to deforestation. Ingredients with a lower score need further assessment to be proven deforestation free. All ingredients are considered sourced at the delivery date between 1 September 2020 and 31 August 2021. For cocoa, a Maplecroft high risk score is adjusted to include score 6 due to the high profile of cocoa. Where country-specific information is not available for an ingredient, Barry Callebaut applies risk ratings from a representative proxy country. In the year-ended 31 August 2021, all cocoa sourced volumes are at high risk of deforestation. Additionally, all high-risk ingredients counted as demonstrated not to be contributing to deforestation need to be certified. Sustainably sourced cocoa is considered, which comes from certified or verified sustainable sources. Cocoa certifications considered sustainable in this context are: Rainforest Alliance, UTZ, Fairtrade, Fair for Life, Mondelez, Cocoa Horizons and Organic. For high-risk ingredient/origin combinations, volumes count as not contributing to deforestation if they are traceable to a low-risk area (on subnational level) or if we have additional safeguards in place (on an individual level). Additional safeguards mean traceability and monitoring of forest loss/deforestation alerts. The level of traceability, as well as maps and tools used for sub-national risk assessments vary by ingredient. In the fiscal year 2020/21, only cocoa volumes directly sourced from our sustainability programs were assessed on a subnational and individual level and for non-cocoa only RSPO segregated palm volumes were considered deforestation free, since being deforestation free is a prerequisite for the RSPO certification. For cocoa, we are using our own GPS mapping as an additional safeguard for high risk cocoa areas on a subnational or individual level. Barry Callebaut identifies the location of Protected

		Areas by using data from a variety of sources, including the WDPA (World Database of Protected Areas). Barry Callebaut is following the guidance by the respective national governments, forest ministries and the work in progress by the multi-stakeholder Cocoa and Forest Initiative (Côte d'Ivoire & Ghana): • Côte d'Ivoire: Following WCF guidance, all National Parks, Reserves, Classified Forest 1 and Classified Forest 2 are considered as Protected Areas. As the Forest Ministry's decree on the Classified Forests has yet to be finalized and enforced, the situation, guidance and categorization of the different Classified Forests remains highly unclear. Nevertheless, as a prudent measure, Classified Forest 1 and 2 are considered Protected Areas as well. We consider inclusion particularly important, especially Classified Forest 1, as some forests from this category could be classified as Parks or Reserves in the future. Barry Callebaut is continuing to engage with the Ivorian government to gain more clarity on the boundaries of Classified Forests and agree on actions to be taken in our supply chain, which may result in updates to our methodology in the future. • Ghana: National Parks, Resource Reserves, Wildlife Sanctuaries and Forest Reserves. • Cameroon: National Parks, Forest and Wildlife Reserves, and Sanctuaries of fauna and flora. • Indonesia: National Parks. • Brazil: National Parks. • Ecuador: National Parks and Reserves. Cocoa volume sourced from farmers who are members of cooperatives where Barry Callebaut has its sourcing presence, is matched with cocoa farm mapped polygons (currently available only for Cocoa Horizons cocoa volumes). If there is at least one farm polygon map which is within a Protected Area, then the whole volume delivered by a given farmer is rejected as not demonstrated to be not contributing to deforestation. If polygons of cocoa farms are located outside of a Protected Area, then sourced cocoa volume from these farmers is demonstrated not to be contributing to deforestation. The actual calculation is as follows: (Certified raw materials from low risk countries + Certified Cocoa Horizons cocoa from high risk countries traced to cocoa farms located outside of a Protected Area + RSPO certified palm oil volumes) / (all Sustainable + Conventional sourced raw materials).
5.2	66% of farms have a GPS map	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador* This indicator is calculated by dividing the total number of mapped cocoa farm polygons available for all active farmers by the total number of cocoa farms. The total number of cocoa farms is calculated for all active farmers in our sustainability program. With the exception of Brazil, the actual total number of cocoa farm plots in our supply chain remains unknown until we have completed all mapping. Thus, to calculate the total number of active cocoa farm plots in our supply chain, an average number of cocoa farm plots is taken across two to three main data sources depending on origin (as below) and multiplied by the total number of active farmers in our sustainability programs. The percentage is calculated by dividing the total number of cocoa farm polygons already mapped (1 per farm plot) by the calculated total number of cocoa farm plots in our supply chain. In Côte d'Ivoire and Ghana, the total number of cocoa farm plots is calculated by taking an average across three data points: 1. Average number of cocoa plots declared per farmer from the census survey up to 31 August 2021. 2. Average number of cocoa plots already mapped per farmer up to 31 August 2021. 3. Average number of cocoa plots per farmer identified by the World Cocoa Foundation's Cocoa Action program (to which Barry Callebaut is a contributing member) in 2018 and 2019 combined. In Cameroon, Ecuador, Brazil and Indonesia, the total number of cocoa farm plots is calculated by taking an average across the first two data points. Cocoa Action does not include these origins.

5.4	240,570 farms at risk of sourcing from a protected areas	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon* This indicator is calculated by summing all of the mapped farms in Côte d'Ivoire, Ghana and Cameroon which are within 25km of a Protected Area, excluding the farms of farmers for which we have validated delivery data and are outside of Protected Areas. Barry Callebaut identifies the location of Protected Areas by using data from a variety of sources, including the WDPA (World Database of Protected Areas). Barry Callebaut is following the guidance by the respective national governments, forest ministries and the work in progress by the multi-stakeholder Cocoa and Forest Initiative (Côte d'Ivoire & Ghana): • Côte d'Ivoire: Following WCF guidance, all National Parks, Reserves, Classified Forest 1 and Classified Forest 2 are considered as Protected Areas. As the Forest Ministry's decree on the Classified Forests has yet to be finalized and enforced, the situation, guidance and categorization of the different Classified Forests remains highly unclear. Nevertheless, as a prudent measure, Classified Forest 1 and 2 are considered Protected Areas as well. We consider inclusion particularly important, especially, especially Classified Forest 1, as some forests from this category could be classified as Parks or Reserves in the future. Barry Callebaut is continuing to engage with the Ivorian government to gain more clarity on the boundaries of Classified Forests and agree on actions to be taken in our supply chain, which may result in updates to our methodology in the future. • Ghana: National Parks, Resource Reserves, Wildlife Sanctuaries and Forest Reserves. • Cameroon: National Parks, Forest and Wildlife Reserves, and Sanctuaries of fauna and flora. Indonesia, Brazil and Ecuador are excluded in this KPI as effort is focused on those areas currently, or likely to be, covered by the Cocoa Forest Initiative (CFI).
5.6	54,579 ha of agroforestry enabled	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Ecuador* For this indicator, we follow the definition of agroforestry from the Cocoa & Forests Initiative which sets a minimum of 16 shade trees per hectare to define an agroforestry system. However, to be more conservative, BC distributes an average of 35 trees/ha. Therefore, this indicator is the sum of the number of shade tree seedlings distributed by farmers until 31 August 2021 divided by 35. % ha of agroforestry enabled = $\sum$ (number of shade trees seedlings distributed by farmer/35) This approach assumes that there were initially no shade trees planted on the farms and that the farmer distributed them evenly on their farm. Brazil is excluded in this KPI since no shade tree seedlings are distributed there.
5.7	90,646 tree seedlings distributed off-farm for restoration purposes	*Countries in scope: Côte d'Ivoire* This indicator measures the total number of tree seedlings distributed off-farm on behalf of Barry Callebaut between 1 September 2020 and 31 August 2021 for restoration purposes. Off-farm here means that they were not distributed for plantation on a cocoa farm. In this fiscal year, tree seedlings were distributed off-farm in Côte d'Ivoire through two different projects. Firstly as part of the Agbo Forest Restoration Project where Barry Callebaut's external partner, Forliance, directly planted tree seedlings on behalf of Barry Callebaut. This is the first year of what is planned to be a 3-year project. Another project is with the external partner, Impactum, where tree seedlings were distributed on behalf of Barry Callebaut to individuals willing to restore areas in their own land. Barry Callebaut started restoration projects in 2020 focusing on Côte d'Ivoire. Hence, all the other countries are out of scope.

6.1	7.8 million tons of CO2e - the carbon footprint of our supply chain from farm to customer	An organisational carbon footprint is defined as the total emissions caused by all activities of Barry Callebaut. The company uses a tailored tool developed together with experts from Denkstatt GmbH, which includes calculation for Scope 1 - 3 emissions in line with the GHG Protocol. All 7 gases as defined by the Kyoto Protocol are included in this calculation. Barry Callebaut is looking at the carbon footprint created by its own operations, called scope 1; the carbon footprint generated by the energy used, scope 2; as well as the carbon footprint of its entire supply chain, scope 3, which also includes the production and processing of all the raw materials sourced and their related land use changes (LUC). Barry Callebaut measures its CO2e footprint along the entire supply chain. The areas include: • Cocoa farming and production. • Non-cocoa ingredients production. • Transport of ingredients, products, and employee flights. • Operation of cocoa factories, chocolate factories, and specialty factories. • Packaging and offices. **1. Cocoa farming and production** Carbon footprint from cocoa farming and production includes the following areas: direct land use change (LUC), indirect LUC and cocoa farming. These areas cover the following steps in calculation and Barry Callebaut relies on the following data sources: <u>Direct LUC</u> The calculation of direct LUC consists of the quantification of total net carbon loss on cocoa land, the allocation of net carbon loss to cocoa and other crops, and the depreciation of cocoa specific carbon loss over year 5 to 50 (there are no cocoa crops in year 1-4). Where source data is unavailable, academic literature and the Global Forest Watch data is used. The LUC emission factors for direct and indirect cocoa sourcing in Côte d'Ivoire, Ghana, Cameroon, and Indonesia have been calculated for this fiscal year using the mapped plots and Quantis' methodology, a third party consultant, while the ones for Brazil and Ecuador have been obtained from Denkstatt. For other origins an assumed carbon emissions factor of 2.1 kg CO2e / kg cocoa is applied for cocoa farming LUC and deemed reasonable based on sensitivity analyses performed. <u>Indirect LUC</u> Carbon emissions from indirect LUC refer to cocoa farms established on other cropland if the substituted crops are not contracting globally (i.e. stable or increasing production volumes). <u>Cocoa farming</u> The activities related to cocoa farming, production and the usage of fertilizers constitute the relevant carbon footprint. The highest uncertainty is related to the share of farms in a given country which have: 1. trees younger than 21 years (and have up to 17 productive years); and 2. have been established on natural (forest) land. Barry Callebaut assumes 16 productive cocoa years within the 20-year lifetime of a cocoa tree. The final numbers for the sourcing categories in the different origins are given below and can be used as an emission factor in carbon accounting. **2. Non-cocoa ingredients production** Barry Callebaut considers the following ingredient groups in its carbon footprint model: dairy, sugar (beet and cane), oils and fats, sweeteners, nuts, additives, specialties, emulsifiers, flavors and others. Carbon footprint impacts of ingredients are always calculated by multiplying volumes of specific materials with suitable GHG emission factors. For relevant dairy, sugar, oils and fats, and emulsifiers ingredients, the model differentiates between countries of origin, or between specific suppliers, or between conventional, organic, and volumes which are sustainably certified. LUC impacts are considered for dairy, sugar, oil and emulsifier ingredients where relevant.

		Where specific conversion factors are available, they are used, but in their absence the emission factors are extrapolated from factors for other ingredients in the same subgroup. Sources for emissions factors are the World Food LCA Database (WFLDB) for dairy, sugar, and oils and fats, and Ecoinvent version 3.4 for the rest of the ingredients. **3. Transport** For transporting cocoa and chocolate, Barry Callebaut has developed a refined tool for calculating the carbon footprint of cocoa and chocolate transportation. It combines specific data on distances, transported volumes, transport modes (ship, truck type, liquid / solid, standard / solid cooled), and payload utilization of trucks, with GHG emission factors which are calculated for each specific transport situation. Furthermore, Barry Callebaut uses a "transport coefficient model", which allows the calculation of GHG emission factors for each specific truck transport situation, linked to truck size, actual payload utilization, and share of empty trips. Emission factors are calculated for standard, heated and cooled trucks. The transport coefficient model also lists GHG emission factors for train transports and ship transports. Emission factors from Ecoinvent version 3.4 are used for the calculation. For transportation of cocoa beans and non-cocoa ingredients, Barry Callebaut uses annual sourced volumes, and for cocoa beans also refers to the mix of origin countries. **4. Operation of cocoa factories, chocolate factories and specialty factories** Carbon footprint represents the energy consumption of factories for cocoa processing, chocolate production and specialty production). Supplier-specific electricity mixes are considered where available; otherwise country mix is applied for all factories. Energy elements considered for the carbon footprint calculation are collected on a factory level and include electricity (non-renewable and renewable sources), fuel, gas, steam, heat and water. Barry Callebaut uses a list of standard CO2e factors for energy use in all factories. The reference databases are Ecoinvent version 3.4 and IEA 2017 (International Energy Agency). The Barry Callebaut carbon footprint model is (besides other inputs) based on data provided by BC factories (via different reporting tools) regarding: - volumes processed (cocoa beans; cocoa and non-cocoa ingredients); - energy consumed; and - products delivered. A mass balance check on the volumes of cocoa from cocoa factories and chocolate factories ensures that inputs and outputs are sufficiently consistent. If a factory is closed or sold to new owners, then the respective data are no longer part of the various reporting systems.If a new factory is acquired or starts to produce, data is considered as soon as it is reported/available. Generally, the first data which is being monitored is the reporting of volumes and sales, with the data on energy following after. We performed a sensitivity analysis of the carbon impact by energy of our biggest chocolate (Wieze) and cocoa (Pasir Gudang) factories and found that the impact in relation to the entire corporate carbon footprint is not material. i.e. <0.65% (cf. fiscal year 18/19). Therefore, no energy data estimations and or extrapolations are made for the carbon footprint in 20/21. **5. Packaging and offices** Packaging and offices make up the residual balance of Barry Callebaut's CO2e footprint. <u>Packaging</u> The volume of packaging is obtained from sourced data and multiplied by the Global Warming Potential (GWP) obtained from Ecoinvent version 3.2. <u>Offices</u>

		The office CO2e footprint consists of domestic and international flights, and office electricity and gas use based on office areas in Zurich, Chicago and Singapore. The relevant GWP is obtained from Ecoinvent version 3.2. Re-baselining Barry Callebaut performs a re-baseline figure if there is a material change in the methodology applied within the model, or if updates to the emissions factors have a material impact on the results.
6.2	3.57 tons CO2e intensity per ton of product	The total carbon footprint reported in KPI 6.1 is divided by the total volumes of cocoa and chocolate products sold to third parties in the year ended 31 August 2021. The total volume sold to third parties is the volume as reported by the Barry Callebaut Group and reported in the Barry Callebaut Annual Report. Note that this intensity result is before factoring in the scope 3 emission removals and reductions outside the boundary which have been Gold Standard certified by SustainCERT, a third party certification body. The Certification documentation can be found on the Gold Standard Impact Registry.
6.3	26 factories using only renewable electricity sources	A factory is considered to be using renewable electricity sources if more than 99% of electricity used at the factory comes from renewable sources (e.g. hydroelectric) as at the year ended 31 August 2021. Barry Callebaut acknowledges a residual risk of electricity consumption coming from conventional sources from the energy suppliers.
6.4b	4,803 cookstoves distributed to farmers	*Countries in scope: Côte d'Ivoire, Ghana* This indicator measures the number of cookstoves distributed to farmers between 1 September 2020 and 31 August 2021 in our sustainability program (as per KPI 1.1). In Côte d'Ivoire, a cookstove is considered to be distributed when it reaches the farmer. The distribution process of cookstoves distributed by Barry Callebaut's local team is tracked and digitized on Katchilé. In Ghana, the cookstoves are distributed from the supplier to the Purchasing Clerk and then further to the farmer. A cookstove is considered distributed when the farmer has signed the distribution sheet. There was no cookstove distribution this year in Cameroon, Indonesia, Brazil and Ecuador. As the program scales, Barry Callebaut will look to expand the activity in other origins.
6.5a	2,668,087 shade trees seedlings distributed to farmer groups	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Ecuador* This indicator measures the total number of shade tree seedlings distributed by Barry Callebaut to farmer groups between 1 September 2020 and 31 August 2021. Once received by the farmer groups, the farmer groups then go on to distribute the seedlings to farmers as per KPI 6.5b. No shade tree seedlings are distributed in Brazil since farms tend to already be in an agroforestry system.
6.5b	1,910,271 shade trees seedlings distributed to farmers	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Ecuador* This indicator measures the total number of shade tree seedlings distributed by Barry Callebaut between 1 September 2020 and 31 August 2021. The seedlings come from either suppliers or community nurseries. 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. 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 Katchilé. Seedlings were also distributed on Barry Callebaut's behalf by external implementers: Touton and Impactum. 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 Katchilé. Seedlings were also distributed on Barry Callebaut's behalf by an external implementer: Pur Projet. 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. In Cameroon, a seedling is considered to be distributed when a farmer has received and signed the discharge form/receipt. In Ecuador, a seedling is considered to be distributed when a farmer has received a receipt or signed the register. No shade tree seedlings are distributed in Brazil since farms tend to already be in an agroforestry system.
7.1a	83,006 farmers trained	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador* A farmer is considered to have received training if they have attended at least one training session, either at a group or individual session, for the following modules within the year from 1 September 2020 to 31 August 2021. A farmer is only counted once regardless of the number of training they have attended. In Côte d'Ivoire, the following trainings are spread over a 2-year program: • Analyzing the situation. • Planting. • Integrated pest management (weeds, pruning, cleaning). • Mineral fertilization. • Traceability and quality. • Integrated pest management (diseases and pests of cocoa). • Swollen shoot, brown rot and control of mirids. • Fighting child labor. • Nurseries and replanting. • Cultural calendar. • Compost. • Health and hygiene, health and security. • Fighting erosion, protecting the environment, association of trees and cocoa, waste management. • AIDS and Malaria. • Nutrition. • Farm services and farm development plans. • Gender and social aspects. • Climate smart cocoa. • Financial management. In Ghana, training modules include: • Good Agronomic Practices. • Integrated Pest Management. • Quality and traceability.

		• Health and safety. • Child labor. • Social issues. • Environmental protection. In Cameroon, training modules include: • Child and labor. • Social and help. • Good agricultural practices. • Environment. In Indonesia, the following trainings are spread over a 4-year program: • Code of conduct and traceability. • Pruning, sanitation and fertilizer. • Pest and disease and IPM. • Yield estimation and post harvest. • Farm rehabilitation. • Farm development plant/ coaching farm. • Child labor and general farm working condition. • Environment and biodiversity. • Safe use of pesticide and hazardous material. • Good finance practices. • Good nutrition practices. In Brazil, training modules include: • Rights and duties of the producer and rural worker (including child labor). • Occupational health and safety. • Environmental protection. In Ecuador, training modules include: • Pruning. • IPM and disease management. • Irrigation. • Health & Safety in agriculture. • Fertilization. • Health & Nutrition. • Gender equality and women in agriculture. • Family education and youth in agriculture. • Biodiversity and protected areas. • Ecosystems and water protection. • Deforestation, agroforestry and climate change. • Natural resource management.
7.1b	29,300 farmers trained on child labor	*Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil* This indicator represents the number of farmers in Côte d'Ivoire, Ghana, Cameroon, Indonesia, and Brazil who have attended at least one training session which includes the topic of child labor in cocoa farming communities, within the year from 1 September 2020 until 31 August 2021. Ecuador is out of scope since no training on child labor is given.