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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 fifth audited report, covering fiscal year 2021/22, shows that they continue to scale up activities by partnering with customers as well as societal and industry stakeholders to create tangible impact on the ground, while at the same time publicly advocating for policies to make sustainable chocolate the norm.

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.

This report presents a summary of the Forever Chocolate relevant activities and key performance indicators (KPIs) implemented during the year 2021/22. 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 2022, presents the results of an independent 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 2-4.

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 11 November 2022**Peter Boone**

CEO, Barry Callebaut

Date 11 November 2022**Steven Retzlaff**

President, Global Cocoa, Barry Callebaut

For and on behalf of Barry Callebaut AG

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 working with Barry Callebaut owned direct sourcing company, SACO and partnered agricultural cooperatives working with Touton (Cocoa Horizons third party implementer).
- **Cameroon:** These are partnered agricultural cooperatives working with Barry Callebaut owned direct sourcing company, SIC CACAO.
- **Ghana:** These are districts/branches working with Barry Callebaut's direct sourcing licensed buying company in Ghana, Nyonkopa Ltd.
- **Indonesia:** These are suppliers of cocoa beans to Barry Callebaut. They can be either buying stations or supplier warehouses.
- **Brazil:** There are no Farmer Groups in Brazil. Farmers work individually and sell their cocoa to Buying Stations, which might be independent or part of Barry Callebaut.
- **Ecuador:** These are suppliers of cocoa beans to Barry Callebaut.
- **Nigeria:** These are suppliers of cocoa beans to Barry Callebaut.
- **Brazil:** These are suppliers of cocoa beans to Barry Callebaut.

A **farmer part of our sustainability programs is defined as** 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 2021 and 31 August 2022, or has taken part in at least one of the following sustainability activities:

- Delivered sustainable cocoa within the fiscal year (sustainable cocoa is defined as cocoa being grown under a sustainability program).
- Received farm service activities within the fiscal year (Farm Business Plans, Productivity Packages, cocoa seedlings, shade tree seedlings, income diversification).
- Received cookstoves within the fiscal year.
- Attended training or sat the Cocoa Horizons graduation assessment within the fiscal year.
- Participated in a child labor survey, identified cases of child labor, or a child labor remediation activity within the fiscal year.
- Had a farm mapped within the fiscal year.
- Participated in a census survey within the fiscal year.
- Was part of a VSLA that was functioning within the fiscal year.

Barry Callebaut is working on improved traceability of their supply chain. Through a strong data cleansing process performed in 21/22, Barry Callebaut now has a better view on which farmers are part of their sustainability programs. This KPI reflects the actual farmers we are working with on the ground.

By making use of mapping and farmer data, Barry Callebaut has identified farmers in **Côte d'Ivoire** that delivered to multiple cooperatives. In fiscal year 21/22, the reporting happens on unique farmers. When reporting on cumulative KPIs, no changes were made on prior reported numbers.



Independent Limited Assurance Report to the Directors of Barry Callebaut AG on the information set out in Barry Callebaut AG's Forever Chocolate table of key performance indicators for the year ended 31 August 2022

The Board of Directors of Barry Callebaut AG engaged us to obtain limited assurance on the key performance indicators (together the "Subject Matter Information") as defined below and set out in Appendix A on pages 5 to 33 in Barry Callebaut AG's Forever Chocolate table of key performance indicators for the year ended 31 August 2022 (the "Report").

Our assurance conclusion does not extend to information in respect of earlier periods or to any other information included in, or linked from, the Report including any images.

Our limited assurance conclusion

Based on the procedures we have performed, as described under the 'Summary of work performed as the basis for our assurance conclusion' and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information set out in Appendix A in Barry Callebaut AG's Forever Chocolate table of key performance indicators for the year ended 31 August 2022, has not been prepared, in all material respects, in accordance with the Reporting Criteria set out adjacent to the table of key performance indicators and referenced in the 'Subject Matter Information and 'Reporting Criteria' section below.

Subject Matter Information and Reporting Criteria

The Subject Matter Information needs to be read and understood together with the Reporting Criteria, which Barry Callebaut AG is solely responsible for selecting and applying. The Subject Matter Information and the Reporting Criteria are as set out in the table below:

Subject Matter Information¹	Reporting Criteria	Materiality
<i>All key performance indicators ('KPIs') included in the Forever Chocolate table of KPIs, located in Appendix A, from KPI 1.1 through to KPI 7.1b</i>	<i>Reporting criteria outlined in Appendix A adjacent to each related KPI, from KPI 1.1 through to KPI 7.1b.</i>	<i>Materiality has been set at 5% of the reported number for each KPI</i>

Inherent limitations

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, evaluation and measurement techniques that can affect comparability between entities and over time.

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

In particular, some source data used to calculate KPIs associated with child labour and farmer graduation is based on farmer responses inputted directly into the digital data collection systems used by Barry Callebaut AG as well as their third-party implementer in Côte d'Ivoire only.

Responsibilities of Barry Callebaut AG's directors

As explained in the Directors' Statement on page 1 of the Report, the Directors of Barry Callebaut AG are responsible for:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter;
- ensuring that those criteria are relevant and appropriate to Barry Callebaut AG and the intended users of the Report;

¹ The maintenance and integrity of Barry Callebaut'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 Subject Matter Information or Reporting Criteria when presented on Barry Callebaut's website.

- the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over information relevant to the evaluation or measurement of the Subject Matter Information, which is free from material misstatement, whether due to fraud or error, against the Reporting Criteria; and
- producing the Report, including underlying information and a statement of Directors' responsibility, which provides accurate, balanced reflection of Barry Callebaut AG's performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Report.

Our responsibilities

We are responsible for:

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

Professional standards applied

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial 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 have complied with the Institute of Chartered Accountants in England and Wales Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards).

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.

Materiality

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Subject Matter Information is likely to arise.

Based on our professional judgment, we determined materiality for the Subject Matter Information as follows:

Materiality has been set at 5% for every in-scope reported key performance indicator. This threshold means that a misstatement of 5% of the reported figure either as an individual misstatement, or as an aggregate of smaller misstatements, would lead us to conclude that the key performance indicator had not been prepared in all material respects in accordance with the Reporting Criteria. For qualitative information, materiality considerations consider qualitative matters, including balance, understandability, and lack of bias.

Summary of work performed as the basis for our assurance conclusion

In carrying out our limited assurance engagement we:

- considered the suitability in the circumstances of Barry Callebaut AG's use of the Reporting Criteria, as the basis for preparing the Subject Matter Information;
- through inquiries with Barry Callebaut AG's management, obtained an understanding of Barry Callebaut AG's control environment, processes and systems relevant to the preparation of the Subject Matter Information;
- evaluated whether Barry Callebaut AG's methods for developing estimates are appropriate and had been consistently applied;
- undertook site visits at Farmer Groups and cocoa farms in Côte d'Ivoire, Ghana, and Cameroon 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 Subject Matter Information at corporate head office and in relation to sites in Côte d'Ivoire, Ghana, Cameroon, Nigeria, Indonesia, Brazil, and Ecuador to check that underlying information had been appropriately evaluated or measured, recorded, collated and reported. This included in-person



interviews with farmers in Côte d'Ivoire, Ghana, Cameroon, and virtual interviews with farmers in Nigeria, Indonesia, Brazil, and Ecuador; and

- considered the disclosure and presentation of the Subject Matter Information.

Our procedures did not include evaluating the suitability of design or operating effectiveness of control activities, testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Barry Callebaut AG's estimates.

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.

Other information

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

Use and distribution of our report

This report, including our conclusion, has been prepared solely for the Board of Directors of Barry Callebaut AG in accordance with the agreement between us dated 9 May 2022, as amended on 7 October 2022 (the "agreement"). Our report must not be made available to any other party save as set out in the agreement. To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Board of Directors and Barry Callebaut AG for our work or this report except where terms are expressly agreed between us in writing.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Chartered Accountants
London
11 November 2022

#	KPI title	KPI methodology
1.1	343,023 farmers in our sustainability programs	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador, Nigeria</i></p> <p>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.</p> <p>A farmer is considered to be a part of our sustainability program if they are registered as 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 within the fiscal year, or has taken part in at least one of the following sustainability activities:</p> <ol style="list-style-type: none"> 1. Delivered sustainable cocoa within the fiscal year (sustainable cocoa is defined as cocoa being grown under a sustainability program) 2. Received farm service activities within the fiscal year (Farm Business Plans, Productivity Packages, cocoa seedlings, shade tree seedlings, income diversification) 3. Received cookstoves within the fiscal year 4. Attended training or sat the Cocoa Horizons graduation assessment within the fiscal year 5. Participated in a child labor survey, identified cases of child labor, or a child labor remediation activity within the fiscal year 6. Had a farm mapped within the fiscal year 7. Participated in a census survey within the fiscal year 8. Was part of a VSLA that was functioning within the fiscal year <p>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.</p> <p>Sustainability programs are:</p> <p>In Côte d'Ivoire: Cocoa Horizons, Fairtrade, Rainforest Alliance, Cocoa Life, Cocoa Practices, Fermicoa In Ghana: Cocoa Horizons, 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 In Nigeria: Cocoa Horizons</p>
1.2	68.7 % full data farmers	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador, Nigeria</i></p> <p>To be considered as a full data farmer, a farmer must be considered as being in our sustainability programs (see KPI 1.1) within the fiscal year, and</p> <ol style="list-style-type: none"> 1. Completed at least one census interview; and 2. Had the same number or more plots mapped than declared in the census (the declared number of plots may not always align with the number of all the plots owned by the farmer). <p>The KPI is calculated by dividing the number of full data farmers over the total number of farmers in our sustainability program.</p> <p>Our census activities started in each origin as follows:</p> <ul style="list-style-type: none"> • Côte d'Ivoire - 2016

		<ul style="list-style-type: none"> • Ghana - 2017 • Indonesia - 2017 • Cameroon - 2018 • Brazil - 2019 • Ecuador - 2020 • Nigeria - 2021 <p>Our mapping activities started in each origin as follows:</p> <ul style="list-style-type: none"> • Côte d'Ivoire - 2018 • Ghana - 2018 • Indonesia - 2018 • Cameroon - 2018 • Brazil - 2019 • Ecuador - 2020 • Nigeria - 2021 <p>In Brazil, Barry Callebaut can have a direct cocoa sourcing relationship with several persons that occupy the same farm, thus the same polygon can be used for different persons or households that have a sharecropping, family or partnership relationship with each other. Buffer zones are created for farmers that do not have their properties registered in the Public Databases (Environmental & Land Tenure System). Thus overlaps in the polygons are accepted.</p> <p>More information about census surveys can be found in KPI 1.3a. More information about mapping can be found in KPI 5.2.</p>
1.2b	235,817 full data farmers	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador, Nigeria</i></p> <p>This indicator relates to the number of farmers in our sustainability programs (see KPI 1.1), up to the end of the fiscal year, who had:</p> <ol style="list-style-type: none"> 1. Completed at least one census interview; and 2. Had the same number or more plots mapped than declared in the census (the declared number of plots may not always align with the number of all the plots owned by the farmer). <p>Our census activities started in the following origins in the following years:</p> <ul style="list-style-type: none"> • Côte d'Ivoire - 2016 • Ghana - 2017 • Cameroon - 2018 • Indonesia - 2017 • Brazil - 2019 • Ecuador - 2020 • Nigeria - 2021 <p>Our mapping activities started in the following origins in the following year:</p> <ul style="list-style-type: none"> • Côte d'Ivoire - 2018 • Ghana - 2018 • Cameroon - 2018 • Indonesia - 2018 • Brazil - 2019 • Ecuador - 2020 • Nigeria - 2021

		<p>In Brazil, Barry Callebaut can have a direct cocoa sourcing relationship with several persons that occupy the same farm, thus the same polygon can be used for different persons or households that have a sharecropping, family or partnership relationship with each other. Buffer zones are created for farmers that do not have their properties registered in the Public Databases (Environmental & Land Tenure System). Thus overlaps in the polygons are accepted.</p> <p>More information about census surveys can be found in KPI 1.3a. More information about mapping can be found in KPI 5.2.</p>
1.3a	283,919 farmers with a census survey	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador, Nigeria</i></p> <p>This indicator relates to the cumulative number of farmers, up to the end of the fiscal year, 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 program, or by external consultants appointed by Barry Callebaut.</p> <p>The census survey includes questions regarding, amongst other things:</p> <ul style="list-style-type: none"> • 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). <p>A census survey is conducted with farmers by field staff who are trained on a) using the tool (historically paper survey, since 2018 on a digital platform) and b) on the specific questions included in the survey by the local Monitoring and Evaluation teams. Each year, as many yet to be surveyed farmers as possible are surveyed. Since 2018 these have been immediately captured in our digital database. Prior to this, the survey was taken on paper.</p> <p>Our census activities started in the following origins in the following calendar years: Côte d'Ivoire - 2016 Ghana - 2017 Cameroon - 2018 Indonesia - 2017 Brazil - 2019 Ecuador - 2020 Nigeria - 2021</p>
2.1	50.0% of agricultural raw materials sustainability sourced	<p>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 within the fiscal year.</p> <p>See below for detailed definitions and methodology for cocoa and non-cocoa sourcing.</p> <p>Formula for calculation: $\% \text{ of sustainable agricultural raw materials sourced} = (\text{Cocoa Sustainable} + \text{Non-Cocoa Sustainable} - \text{Cocoa Sustainable Nyonkopa}) / (\text{Cocoa Sustainable} + \text{Cocoa Conventional} + \text{Non-Cocoa Sustainable} + \text{Non-Cocoa Conventional} - \text{Cocoa Sustainable Nyonkopa})$</p> <p>Sustainable cocoa from Nyonkopa is removed because the sustainable volumes purchased by Nyonkopa are also recorded under BC Sourcing (Europe) and BC Ghana. Before sustainable volumes from Nyonkopa are deducted, they are matched with the corresponding certifications and sourcing models in BC Sourcing and/or BC Ghana.</p> <p>Sustainable cocoa sourced</p>

		<p>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, Ferrero, and any combination of those.</p> <p>Cocoa is considered sourced at the cutoff date used per sourcing entity within the fiscal year. Cut-off dates vary among sourcing entities, from date of delivery to date of invoice to date of posting.</p> <p>Sustainable non-cocoa sourced Ingredients are considered sourced at the point of delivery and should have been logged as delivered within the fiscal year.</p> <p>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. 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.</p> <p>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:</p> <p>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))</p> <p>Cane Sugar: Bonsucro, Fairtrade, Proterra, International Sustainability & Carbon Certification + (ISCC+)</p> <p>Dairy: VisionDairy or benchmarked standard (e.g. Unilever SAC, Origin Green, Red Tractor, Dairy Canada)</p> <p>Nuts: Organic, Rainforest Alliance, SAI FSA minimum silver level, Bee Friendly or Olam/Balsu Sustainable Program</p> <p>Palm Oil: Roundtable on Sustainable Palm Oil (Credits, Mass Balance, Segregation)</p> <p>Soy (soy lecithin): Roundtable on Responsible Soy, Proterra, Donausoja</p> <p>Vanilla: Volumes from our own program with Prova (since 2016), Givaudan & IFF/Tastepoint program</p> <p>Sunflower and rapeseed oil: SAI FSA minimum silver level, ISCC+, benchmarked equivalent standards</p> <p>Sweeteners and grains: SAI, RedCERT2, Red Tractor, ISCC Plus with add-ons 'environmental management and biodiversity' and 'classified chemicals'</p> <p>Other Ingredients: SAI FSA minimum silver level or benchmarked standard, ISCC, Fairtrade and Organic</p> <p>Additionally Unilever SAC and Scheme rules certificate awarded to suppliers counts as sustainable.</p>
2.2	30.2% sustainably sourced cocoa	<p>This indicator measures the proportion of sustainably sourced cocoa compared to the total volume of sourced cocoa (sustainable + conventional) within the fiscal year.</p> <p>Cocoa is considered sourced at the cutoff date used per sourcing entity within the fiscal year. Cut-off dates vary among sourcing entities, from date of delivery to date of invoice to date of posting.</p> <p>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, Ferrero and Nestle Cocoa Plan.</p>

2.3	73.4% of agricultural non-cocoa ingredients sustainably sourced	<p>This indicator measures the proportion of sustainably sourced non-cocoa ingredients compared to the total volume of non-cocoa ingredients sourced (sustainable + conventional) within the fiscal year.</p> <p>Ingredients are considered sourced at the point of delivery and should have been logged as delivered within the fiscal year.</p> <p>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 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.</p> <p>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:</p> <p>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))</p> <p>Cane Sugar: Bonsucro, Fairtrade, Proterra, International Sustainability & Carbon Certification + (ISCC+)</p> <p>Dairy: VisionDairy or benchmarked standard (e.g. Unilever SAC, Origin Green, Red Tractor, Dairy Canada)</p> <p>Nuts: Organic, Rainforest Alliance, SAI FSA minimum silver level, Bee Friendly or Olam/Balsu Sustainable Program</p> <p>Palm Oil: Roundtable on Sustainable Palm Oil (Credits, Mass Balance, Segregation)</p> <p>Soy (soy lecithin): Roundtable on Responsible Soy, Proterra, Donausoja</p> <p>Vanilla: Volumes from our own program with Prova (since 2016), Givaudan & IFF/Tastepoint program</p> <p>Sunflower and rapeseed oil: SAI FSA minimum silver level, ISCC+, benchmarked equivalent standards</p> <p>Sweeteners and grains: SAI, RedCERT2, Red Tractor, ISCC Plus with add-ons 'environmental management and biodiversity' and 'classified chemicals'</p> <p>Other Ingredients: SAI FSA minimum silver level or benchmarked standard, ISCC, Fairtrade and Organic</p> <p>Additionally Unilever SAC and Scheme rules certificate awarded to suppliers counts as sustainable.</p>
2.4	49.4% cocoa and chocolate products sold contain sustainable cocoa	<p>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 within the fiscal year.</p> <p>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.</p> <p>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.</p> <p>Cocoa is considered sold when delivered to third party customers:</p> <ol style="list-style-type: none"> 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.

		<p>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.</p> <p>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.</p> <p>The volumes considered for this indicator are based on the information sold via the central SAP system. Additional volumes are sold via other platforms but they are not material for this KPI, therefore excluded from the calculation..</p>
3.1	171,710 farmers have received Farm Service activities	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador</i></p> <p>A farmer is considered to have received Farm Service activities if they have benefitted from any one of the following within the fiscal year:</p> <ul style="list-style-type: none"> received a Farm Business Plan (as per KPI 3.5a). received a Productivity package (as per KPI 3.6). received cocoa seedlings (as per KPI 3.8). received shade tree seedlings (as per KPI 6.5b). received support for income diversification (as per KPI 3.9).
3.2	214,124 cocoa farmers above the World Bank International Poverty Line of US\$1.90/day	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil</i></p> <p>This indicator is a measure of how many farmers in the Barry Callebaut supply chain are above the World Bank International Poverty line of US\$1.90/day, based on data collected from census survey interviews with farmers cumulatively up to the end of the fiscal year.</p> <p>Our census activities started in the following origins in the following years:</p> <p>Côte d'Ivoire - 2016 Ghana - 2017 Cameroon - 2018 Indonesia - 2017 Brazil - 2019</p> <p>This indicator is determined by:</p> <ul style="list-style-type: none"> Obtaining survey information taken in the fiscal year under consideration 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, Ghana - KIT study), or internal studies or sources if not externally available (Cameroon and Indonesia - internal Barry Callebaut 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 yields have smaller costs. Cocoa yields differ per country based on a number of different input parameters. <p>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 have been part of our sustainability program in one of the last two fiscal years. These farmer groups can be divided into the following:</p> <ul style="list-style-type: none"> Farmers registered to farmer groups within our Cocoa Horizons program. These are farmers in our Cocoa Horizons sustainability program and participating in activities under this program. These farmer groups are considered to be delivering sustainable cocoa. Farmers registered to farmer groups participating in our client programs and participating in activities in those programs. These farmer groups are considered to be delivering sustainable cocoa.

		<ul style="list-style-type: none"> • Farmers registered to independent farmer groups and participating in sustainability activities, but are not part of a client program or our Cocoa Horizons program. These farmer groups are considered to be delivering sustainable and conventional (non-sustainable) cocoa. <p>Survey information</p> <p>Census surveys were undertaken with farmer households in Brazil, Côte d'Ivoire, Ghana, Cameroon and Indonesia up until 31 August 2022. 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:</p> <ul style="list-style-type: none"> • 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 <p>Outliers from the census results have been removed and in some instances, the census results have been calibrated to match literature studies, in order to provide a more prudent analysis of the results. The assumptions and data calibration were performed by Barry Callebaut and are summarized below.</p> <p>For all countries, the following assumptions have been applied:</p> <ul style="list-style-type: none"> • 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 the Barry Callebaut's digital platform 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. • 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. <p>For Côte d'Ivoire, the following assumptions have been applied:</p> <ul style="list-style-type: none"> • 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. • We divided the total household income by the number of declared financial dependents. <p>For Ghana, the following assumptions have been applied:</p>
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3.5	193,426 farmers who have received a Farm Business Plan (cumulative)	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador</i></p> <p>This indicator measures the number of farmers who have received a Farm Business Plan (FBP) up to the end of this fiscal year. This is a cumulative KPI.</p> <p>An FBP is conducted by our field staff, or external field staff in the case of an external implementing partner, with selected farmers on one of their cocoa plots. The field staff input relevant data directly into a digital system or the data is input on paper which is later digitized, on the state of the cocoa plot and cocoa trees, and farmer's maintenance activities and knowledge. A package is recommended (either via an algorithm or using the knowledge of the field staff) to 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.</p> <p>In Ecuador, the FBP is still conducted on excel. The FBP in Ecuador consists of a recommended management plan, a soil analysis and fertilization plan, a map of their farm and a guide for use of pesticides. These different parts are not always delivered on the same date. The date all of these parts are delivered is considered the date the FBP is given to the farmer.</p> <p>Brazil also provides the farmers with an FBP that is done remotely based on a soil and leaf sample provided by the farmer, and including a fertilizer recommendation package and a financial plan for the plot.</p> <p>A farmer is considered to have received a FBP if a diagnostic was conducted on one of their cocoa plots, regardless of whether the farmer then signed up for a package or not.</p> <p>No FBPs are performed in Nigeria.</p>
3.5a	120,107 farmers received a Farm Business Plan in fiscal year 21/22	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador</i></p> <p>This indicator measures the number of farmers who have received a Farm Business Plan (FBP) within the fiscal year.</p> <p>An FBP is conducted by our field staff, or external field staff in the case of an external implementing partner, with selected farmers on one of their cocoa plots. The field staff input relevant data directly into a digital system or the data is input on paper which is later digitized, on the state of the cocoa plot and cocoa trees, and farmer's maintenance activities and knowledge. A package is</p>

		<p>recommended (either via an algorithm or using the knowledge of the field staff) to 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.</p> <p>In Ecuador, the FBP is still conducted on excel. The FBP in Ecuador consists of a recommended management plan, a soil analysis and fertilization plan, a map of their farm and a guide for use of pesticides. These different parts are not always delivered on the same date. The date all of these parts are delivered is considered the date the FBP is given to the farmer.</p> <p>Brazil also provides the farmers with an FBP that is done remotely based on a soil and leaf sample provided by the farmer, and including a fertilizer recommendation package and a financial plan for the plot.</p> <p>A farmer is considered to have received a FBP if a diagnostic was conducted on one of their cocoa plots, regardless of whether the farmer then signed up for a package or not.</p> <p>No FBPs are performed in Nigeria.</p>
3.6	57,926 farmers with a Productivity Package	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil</i></p> <p>This indicator measures the number of farmers with a Productivity Package within the fiscal year. A Productivity Package is a mix of a selection of high quality agricultural inputs and individualized coaching services provided by Barry Callebaut field staff, or external companies that Barry Callebaut has chosen to partner up with.</p> <p>A farmer is considered to have received a Productivity Package if they have received any of the following packages and coaching, within the fiscal year, and have either paid in full or paid a % downpayment where necessary. At this point they begin to receive the coaching services and inputs are delivered at the right seasonal interval for implementation.</p> <p>For Ghana and Côte d'Ivoire, 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 program instead of the farmers buying the inputs directly through us. An exception are our Cocoa Horizon implementing partners farmer groups, where the buying of the inputs is done by the groups themselves.</p> <p>The list of Productivity Packages on offer in 2021/22 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.</p> <ul style="list-style-type: none"> (1) Insecticide [Côte d'Ivoire, Ghana, Cameroon, Indonesia] (2) Fungicide [Côte d'Ivoire, Ghana, Cameroon, Indonesia] (3) Insecticide & Fungicide [Côte d'Ivoire, Ghana, Cameroon, Indonesia] (4) Fertilizer [Côte d'Ivoire, Cameroon, Indonesia] (5) Fertilizer & Insecticide [Côte d'Ivoire, Cameroon, Indonesia] (6) Fertilizer & Fungicide [Côte d'Ivoire, Cameroon, Indonesia] (7) Fertilizer, Insecticide, & Fungicide [Côte d'Ivoire, Cameroon, Indonesia] (8) Pole pruner [Côte d'Ivoire (Cocoa Horizon implementing partner), Cameroon] (9) Extra spraying service with any package containing insecticide or fungicide [Cameroon] (10) Grafting [Indonesia] <p>In Brazil, any combination of fertilizer, Insecticide, Fungicide, Soil Correctives and Factory Ashes is possible as a package.</p>

		<p>Farmers must subscribe to one, or more, of the above packages with a different payment requirement depending on origin country:</p> <ul style="list-style-type: none"> • Côte d'Ivoire - 25% down payment for Productivity Packages distributed by Barry Callebaut. No down payment is necessary for other Cocoa Horizon implementing partners. • Ghana - 0% 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 Barry Callebaut. These farmers are still considered to have a Productivity Package. • Brazil - 100% down payment <p>In Ecuador and Nigeria, no Productivity Packages are distributed.</p>
3.7	47.5% farmers adopted a productivity package after having a Farm Business Plan	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia</i></p> <p>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 within the fiscal year.</p> <p>In Indonesia farmers do not buy a productivity package through Barry Callebaut channels, but purchase these by themselves after having received a recommendation from the Farm Business Plan. These packages are also being taken into account for this KPI.</p> <p>In Brazil, productivity packages are not all distributed to farmers that have finalized a FBP, hence is out of scope for this KPI.</p> <p>In Ecuador, no Productivity Packages are distributed.</p>
3.8	3,912,022 cocoa seedlings distributed	<p><i>Countries in scope: Ghana, Cameroon, Indonesia, Brazil, Ecuador</i></p> <p>This indicator measures the total number of cocoa seedlings distributed on behalf of Barry Callebaut within the fiscal year. The cocoa seedlings come from either suppliers or community nurseries. The distribution model differs per country:</p> <ul style="list-style-type: none"> • 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 (Barry Callebaut or non-Barry Callebaut) 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 Barry Callebaut farmers or non-Barry Callebaut 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.

		<p>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. No cocoa seedlings are distributed in Nigeria.</p>
3.9	7,746 community members who have received support for income diversification and/or IGAs since the start of activities in 18/19	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Ecuador</i></p> <p>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 it started in 2018. 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.</p> <p>In Côte d'Ivoire, these activities refer to receiving support with at least one of the following: Activities that took place in 21/22:</p> <ul style="list-style-type: none"> • Production and transformation of agricultural and fishery products. • Goods and people transportation via tricycles. • Off ground cultivation. <p>Activities that took place in previous years included:</p> <ul style="list-style-type: none"> • Production of agricultural products. • Chicken breeding. • Cassava transformation activities. • Soap making. <p>In Ghana, these activities refer to receiving support with at least one of the following: Activities taking place in 2020/21 and in 2021/22:</p> <ul style="list-style-type: none"> • Poultry - community members receive either a) cockerels for breeding, or b) chickens for laying and meat. • Production of agricultural products. <p>Activities that took place in 2018/19:</p> <ul style="list-style-type: none"> • Soap making - community members receive training and support to form groups. <p>In Cameroon, these activities refer to receiving support with at least one of the following: Activities taking place in 2020/21 and 2021/22, these were part of IGA so predominantly took place in groups:</p> <ul style="list-style-type: none"> • Soap making - community members receive training and support to form groups. • Cassava transformation activities. <p>Activities that took place in 2018/19:</p> <ul style="list-style-type: none"> • Production of agricultural products. • Electricity generation (solar panels). <p>Indonesian community members learn to produce and sell some or all of the below since 2018/19:</p> <ul style="list-style-type: none"> • Instant Red Ginger. • Banana Crispy. • Brown Sugar Powder. • Liquid Sugar. • Compost Fertilizer. • Coconut Cooking Oil. • Banana Chips.

		<p>In Ecuador, farmers are being supported with coaching and capacity building on their existing income generating activities as well as market stalls to sell their own products.</p> <p>There are no income diversification activities in Brazil and Nigeria.</p>
3.10	8,110 ha covered with pre-harvest support	<p><i>Countries in scope: Côte d'Ivoire, Ghana</i></p> <p>This indicator measures the total number of hectares supported with pre-harvest interventions by Barry Callebaut within the fiscal year in Côte d'Ivoire and Ghana. Pre-harvest interventions are limited to 1 hectare per farmer and are provided by trained labor teams. They include pruning, fertilizer or insecticide applications. If a farmer has received multiple activities on the same area, the area is counted only once.</p>
4.1	1,169 Village Savings and Loans Associations	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia</i></p> <p>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, within the fiscal year or are considered as functioning up to the end of the fiscal year. The criteria for being considered established and/or functioning are listed below.</p> <p>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.</p> <p>A VSLA is considered established when the following criteria have all been met:</p> <ol style="list-style-type: none"> 1. a) A Community Entry Meeting has been held with key members of the community (Côte d'Ivoire, Cameroon, Indonesia) b) An information/sensitization meeting between farmers and technical field staff has been held (Ghana). 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 obtained and/or are in use. 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. <p>A VSLA is considered functioning if:</p> <ol style="list-style-type: none"> I. 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 I. At least 3 criterions of points A. - G. stated below apply : <ol style="list-style-type: none"> 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. <p>No VSLAs exist in Brazil, Ecuador and Nigeria.</p>

4.2a	71.0% of Village Savings and Loans Association members are women	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia</i></p> <p>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.</p> <p>No VSLAs exist in Brazil, Ecuador and Nigeria.</p>
4.5a	25,235 child labor cases identified	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon</i></p> <p>This indicator refers to the number of children identified in child labor in Barry Callebaut's supply chain within the fiscal year.</p> <p>A child is considered to be in child labor if they undertake work that deprives them of their childhood, their potential, and their dignity, as per the International Labour Organization (ILO) definition. Child labor refers to work that is mentally, physically, socially and/or morally harmful to children. It interferes with their schooling by:</p> <ul style="list-style-type: none"> • 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. <p>Within the concept of child labor there are 4 major categories of the most severe forms of child labor. These are:</p> <ol style="list-style-type: none"> 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). <p>The specific criteria of child labor in each origin are outlined below.</p> <p>Child labor identification process per origin</p> <p>To identify cases of child labor, the process differs in each origin:</p> <p>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 '<i>Comparative analysis of child labor decrees in Cameroon, Côte d'Ivoire and Ghana</i>'. 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 to determine if a child is in child labor or not:</p> <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> o 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. o All children 5-12 years of age who carry out light tasks (+0hr/week) as part of an economic activity (paid or unpaid) are considered to be in child labor.

		<p>o Children found below the age of 5 are removed from our CLMRS surveys, as these are believed to be input errors from the enumerator.</p> <ul style="list-style-type: none"> • All other children who do not fall into these categories are considered to not be in child labor. <p>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 '<i>Comparative analysis of child labor decrees in Cameroon, Côte d'Ivoire and Ghana</i>'. 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 to determine if a child is in child labor or not:</p> <ul style="list-style-type: none"> • 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 4th category listed above), the total amount of light work done by the child is calculated and compared against the maximum allowable hours for the age group of the child. <ul style="list-style-type: none"> o 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. o All 5-12 year olds who carry out light tasks (+0hr/week) as part of an economic activity (paid or unpaid) are considered to be in child labor. o 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. <p>In Cameroon, In Cameroon, Barry Callebaut applies a combination of the Cameroun Decree N°17 (27 May 1969) and the Côte d'Ivoire CIV Decree N°2017-016 and 017 MEPS/CAB (2017) to make sure timely and sensible criteria are applied.</p> <p>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:</p> <ul style="list-style-type: none"> • 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. <ul style="list-style-type: none"> o 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. o 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. o 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. <p>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.</p> <p>Methodology for analysis</p> <p>In Côte d'Ivoire:</p> <ul style="list-style-type: none"> • <13 years old - no work allowed.
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4.7	41,794 child labor cases under remediation	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon</i></p> <p>This indicator relates to the child labor cases identified (KPIs 4.5a) which have received support (at least one support activity) but are not yet considered remediated (KPI 4.8 a), up to the end of the fiscal year. Support includes the delivery of goods or services to prevent, mitigate and remediate child labor. It can be provided at child, household, or community level. The support activity can be in the form of direct intervention provided to the child or child's family, or intervention provided to the child's community.</p> <p>This is evidenced by either signed documentation from the child's parents that the support activity has been received or signed confirmation from the head of the community that a community intervention has been provided.</p> <p>Support activities contribute towards remediation of the case found, either directly or indirectly, depending on the severity of the case. Support activities include, but are not limited to awareness raising sessions, the distribution of shovels, wheelbarrows, school kits, provisioning of birth certificates and writing classes, in line with the ICI definition.</p> <p>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).</p> <p>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 in the current fiscal year.</p> <p>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.</p> <p>Brazil, Indonesia, Ecuador and Nigeria are not in scope for this KPI.</p>
4.8a	2,844 identified child labor cases are considered remediated on the grounds the child has not been found performing child labor over 2 consecutive monitoring visits	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon</i></p> <p>This indicator relates to the child labor cases identified (KPI 4.5a) which have received support and are considered to be remediated, up to the end of the fiscal year. This is a cumulative KPI and is calculated since 2020/21.</p> <p>A child labor case is considered to be remediated if the child has declared that he/she has not been involved in any hazardous activities over the last 12 months (since the child was found in child labor) and the last 2 consecutive follow up visits from the coaches according to the allowed time spans. In general, support activities are provided to the child within 3 months after the child was found in child labor. Afterwards, follow up visits are made at least 3 months after the child has received the first support activity.</p> <p>A case has thus been remediated, if all requirements listed below are met:</p> <ul style="list-style-type: none"> The child found in child labor received at least one support activity. Support activities contribute towards the remediation of the case found, either personalized (direct) or community based (indirect). A child can receive more than one support activity, depending

		<p>on the severity of the case. If the child receives more than one support activity, the time point of the first support activity is taken into account for the minimum duration of the full remediation period.</p> <ul style="list-style-type: none"> • The first support activity should happen within 3 months after the child was found in child labor. • The child has received at least 2 follow up visits after the support activity, within the time spans defined: <ul style="list-style-type: none"> ○ The time span between the support activity and the first follow up visit needs to be at least 3 months, to ensure the activity is bearing fruit. ○ The time span between the first support activity and the last follow up visit needs to be at least 12 months. ○ The time between two follow up visits should be at least 3 months. If there are more than two follow up visits conducted, within a shorter time span, only those with a difference in time of at least 3 months will be considered, in line with the criteria listed above. This is in line with the NORC methodology and ICI recommendations of proving that the child is no longer in child labor. • The child identified in child labor declared that he/she has not been involved in any hazardous activities over the last 12 months and the last 2 consecutive follow up visits since he/she was identified in child labor. <p>For the follow up visits the survey should include at least the following:</p> <ul style="list-style-type: none"> • 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. <p>Brazil, Indonesia, Ecuador and Nigeria are not in scope for this KPI.</p>
4.9	76,756 farming households have participated in a child labor identification monitoring survey	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon</i></p> <p>This indicator refers to the number of cocoa farmer households who participated in the following survey interviews, within the fiscal year, as part of the child labor monitoring activities.</p> <p>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.</p> <p>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.</p> <p>In Côte d'Ivoire, Ghana and Cameroon, child labor identification surveys are the CLMRS Child survey and the CLMRS Farm survey.</p> <p>A household can be considered for this KPI, if there are no children available for the interview (CLMRS Child) 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.</p> <p>The child survey and the follow up monitoring survey consist of the following questions of each child:</p> <ul style="list-style-type: none"> - Child Name. - Child Date of Birth.

		<ul style="list-style-type: none"> - 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 to estimate the severity of the work being done. <p>The objective of the farm visit is to observe and record any child labor incidences. The following information is collected:</p> <ul style="list-style-type: none"> - Child Name. - Consent guardian. - # of children observed on the farm. - # of children observed working on the farm. - Per child found on the farm working: <ul style="list-style-type: none"> - 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). <p>For the full list per country see KPI 4.5a.</p> <ul style="list-style-type: none"> - Hours worked over a 7 day reference period. <p>Brazil, Indonesia, Ecuador and Nigeria are not in scope for this KPI.</p>
4.10	151,465 children have participated in child labor identification monitoring survey	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon</i></p> <p>This indicator refers to the number of children in cocoa farmer households who participated in the following survey interviews, within the fiscal year, as part of the child labor monitoring activities.</p> <p>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.</p> <p>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.</p> <p>For Côte d'Ivoire, Ghana and Cameroon, Barry Callebaut recognizes CLMRS Child survey and CLMRS Farm survey as child labor monitoring identification surveys:</p> <ul style="list-style-type: none"> - The child survey (CLMRS Child) is a survey used to interview the children between 5 and 17 part of the farmer household. - 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, his/her information will be entered and he/she will be observed regarding work tasks done. - All visits to the farm are recorded, also when no children are found at the farm. <p>The child survey consists of the following questions of each child:</p> <ul style="list-style-type: none"> - Child Name

		<ul style="list-style-type: none"> - 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. <p>The objective of the farm visit is to observe and record any child labor incidences, which includes capturing the child's personal information and an observation of the child on the farm. The following information is collected:</p> <ul style="list-style-type: none"> - Child Name. - Consent guardian. - # of children observed on the farm. - # of children observed working on the farm. - Per child found on the farm working: <ul style="list-style-type: none"> - 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). <p>For the full list per country see KPI 4.5a.</p> <ul style="list-style-type: none"> - Hours worked over a 7 day reference period. <p>Brazil, Indonesia, Ecuador and Nigeria are not in scope for this KPI.</p>
4.13	275 farmer groups in our direct supply chain covered by child labor monitoring and remediation activities	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon</i></p> <p>This indicator relates to the number of Farmer Groups in Barry Callebaut's direct supply chain (or that of Cocoa Horizon's third party implementer) that have systems in place to monitor or remediate child labor, within the fiscal year.</p> <p>A farmer group is considered to be covered by child labor monitoring and remediation activities if:</p> <ul style="list-style-type: none"> - A minimum of 10% of cocoa farming households considered as being in our sustainability programs (see KPI 1.1) 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 cocoa farming households considered as being in our sustainability programs (see KPI 1.1) who are members of a given farmer group have a census survey. <p>Effective child labor monitoring and remediation systems fulfill the following criteria:</p> <ul style="list-style-type: none"> - 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).

		<ul style="list-style-type: none"> - 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. <p>Brazil, Indonesia, Ecuador and Nigeria are not in scope for this KPI.</p>
4.14	80.6% farmer groups in our direct supply chain covered by child labor monitoring and remediation activities	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon</i></p> <p>This indicator relates to the proportion of Farmer Groups in Barry Callebaut's direct supply chain (or that of Cocoa Horizon's third party implementer), that have systems in place to monitor or remediate child labor, within the fiscal year, in relation to the total number of Farmer Groups from which Barry Callebaut (or its sub-contractors/ third party implementers) directly sources from.</p> <p>A farmer group is considered to be covered by child labor monitoring and remediation activities if:</p> <ul style="list-style-type: none"> - A minimum of 10% of cocoa farming households considered as being in our sustainability programs (see KPI 1.1) 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 cocoa farming households considered as being in our sustainability programs (see KPI 1.1) who are members of a given farmer group have a census survey. <p>Effective child labor monitoring and remediation systems fulfill the following criteria:</p> <ul style="list-style-type: none"> - 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. <p>Brazil, Indonesia, Ecuador and Nigeria are not in scope for this KPI.</p>
4.15a	22.6% volume sourced from third party suppliers where Barry Callebaut considers that the risk of child labor is adequately addressed	<p>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, within the fiscal year.</p> <p>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, fats and sweeteners.</p> <p>Assessment of risk for origins and suppliers</p> <p>The risk score is assessed using Maplecroft risk ratings, 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 ratings are 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.</p> <p>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</p>

		<p>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.</p> <p>Barry Callebaut considers the adequacy of child labor risk being addressed if:</p> <ul style="list-style-type: none"> - 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. <p>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.</p> <p>For sweeteners, which are made of starch, Barry Callebaut looks at the commodities in Maplecroft which can be used to make starch and for each country, the highest risk out of the selected commodities (potatoes, maize, wheat) is considered.</p> <p>High risk origins - additional considerations</p> <p>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.</p> <p>Low risk origins - additional considerations</p> <p>Should an incident of child labor occur in a supply region that is rated as low, Barry Callebaut will:</p> <ul style="list-style-type: none"> • 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	24.5% of sourced raw materials demonstrated not to be contributing to deforestation	<p>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 up to the end of the fiscal year. 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, a snapshot of Maplecroft risk assessment database is taken at a certain date in the considered fiscal year. 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 within the fiscal year.</p> <p>Where country-specific information is not available for an ingredient, Barry Callebaut applies risk ratings from a representative proxy country. Up to the end of the fiscal year, 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.</p>

		<p>For sweeteners, which are made of starch, Barry Callebaut looks at the commodities in Maplecroft which can be used to make starch and for each country, the highest risk out of the selected commodities (potatoes, maize, wheat) is considered.</p> <p>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 2021/22, 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.</p> <p>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):</p> <ul style="list-style-type: none"> • 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. • Nigeria: National Parks, Game Reserves, Wildlife Sanctuaries and Forest Reserves. <p>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). For fully mapped farmers, 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 volume of non-fully mapped farmers is rejected.</p> <p>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).</p>
5.2	79.7% of plots have a GPS map	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador, Nigeria</i></p> <p>This indicator is calculated by dividing the total number of mapped cocoa plots polygons available for all farmers considered as being in our sustainability programs within the fiscal year by the total number of cocoa plots.</p> <p>With the exception of Brazil, the actual total number of cocoa plots in our supply chain remains unknown until we have completed all mapping. Thus, to calculate the total number of active cocoa</p>

		<p>plots in our supply chain, an average number of cocoa 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 plots polygons already mapped (1 per plot) by the calculated total number of cocoa plots in our supply chain.</p> <p>In Côte d'Ivoire, Ghana and Brazil, the total number of cocoa plots is calculated by taking an average across three data points:</p> <ol style="list-style-type: none"> 1. Average number of cocoa plots declared per farmer from the census survey up to the end of the fiscal year. 2. Average number of cocoa plots already mapped per farmer up to the end of the fiscal year. 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. <p>In Cameroon, Ecuador and Indonesia, the total number of cocoa plots is calculated by taking an average across the first two data points. Cocoa Action does not include these origins.</p>
5.4	230,749 farms at risk of sourcing from a protected areas	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon</i></p> <p>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.</p> <p>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):</p> <ul style="list-style-type: none"> • 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. <p>Indonesia, Brazil, Ecuador and Nigeria are excluded in this KPI as effort is focused on those areas currently, or likely to be, covered by the Cocoa Forest Initiative (CFI).</p>
5.6	76,428 ha of agroforestry enabled	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Ecuador</i></p> <p>For this indicator in Cameroon, Ecuador and Indonesia, 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, Barry Callebaut distributes an average of 35 trees/ha. Therefore, this indicator is the sum of the number of shade tree seedlings distributed to farmers up to the end of the fiscal year divided by 35.</p> <p>For Côte d'Ivoire and Ghana, we are moving towards an advanced agroforestry system which requires the distribution of 70 trees per ha, therefore, this indicator is the sum of the number of shade tree seedlings distributed to farmers up to the end of the fiscal year divided by 70. This approach assumes that there were initially no shade trees planted on the farms and that the farmer distributed them evenly on their farm.</p>

		Brazil and Nigeria are excluded in this KPI since no shade tree seedlings are distributed there.
5.7	50,798 tree seedlings distributed off-farm for restoration purposes	<p><i>Countries in scope: Côte d'Ivoire</i></p> <p>This indicator measures the total number of tree seedlings distributed off-farm on behalf of Barry Callebaut within the fiscal year for restoration purposes. Off-farm here means that they were not distributed for plantation on a cocoa farm.</p> <p>In this fiscal year, tree seedlings were distributed off-farm in Côte d'Ivoire 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 second year of a 3-year project.</p> <p>Barry Callebaut has started restoration projects in 2020 focusing on Côte d'Ivoire. Hence, all the other countries are out of scope.</p>
6.1	8.11 million tonnes of CO ₂ e - the carbon footprint of our supply chain from farm to customer	<p>An organizational 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 gasses as defined by the Kyoto Protocol are included in this calculation.</p> <p>Barry Callebaut is reporting its "cradle to gate of customer" carbon footprint, which covers all processes involved in the life-cycle of the production of all products of Barry Callebaut up to the supply of products to customers.</p> <p>Areas include within the CO₂e footprint are:</p> <ul style="list-style-type: none"> • 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. <p>For the full carbon footprint methodology, please see the link here.</p>
6.2	3.52 tonnes CO ₂ e intensity per ton of product	<p>This indicator is calculated as follows: The total carbon footprint reported in KPI 6.1 is divided by the total volumes of cocoa and chocolate products sold to third parties within the fiscal year. 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.</p> <p>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.</p>
6.3	29 factories using only renewable electricity sources	<p>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) within the fiscal year. Barry Callebaut acknowledges a residual risk of electricity consumption coming from conventional sources from the energy suppliers.</p> <p>In some instances, some of these factories purchase renewable electricity credits to fully cover electricity consumption which is not directly from renewable sources.</p>

6.4b	401 cookstoves distributed to farmers	<p><i>Countries in scope: Côte d'Ivoire</i></p> <p>This indicator measures the number of cookstoves distributed to farmers within the fiscal year. In Côte d'Ivoire, a cookstove is considered to be distributed when it reaches the farmer. The distribution process of cookstoves managed by Barry Callebaut's local team is tracked and digitized on a digital platform.</p> <p>There was no cookstove distribution this year in Ghana, Cameroon, Indonesia, Brazil, Ecuador and Nigeria.</p>
6.5b	5,053,922 shade trees seedlings distributed to farmers	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Ecuador</i></p> <p>This indicator measures the total number of shade tree seedlings distributed by Barry Callebaut within the fiscal year. The seedlings come from either suppliers or community nurseries.</p> <p>A shade tree is a tree whose primary purpose is to provide shade for other crops, especially cocoa. They are usually fast growing and planted at intervals on a cocoa plot to help protect cocoa trees from the sun and retain moisture. Usually the shade tree seedlings distributed are a mix of varieties, and some can have the secondary purpose of providing fruits e.g. plantain. These are distributed as young seedlings.</p> <p>In Côte d'Ivoire, a seedling is considered to be distributed when it reaches the farmer. The distribution process of seedlings distributed by Barry Callebaut's local team is tracked and digitized on a digital platform. Seedlings were also distributed on Barry Callebaut's behalf by external implementers.</p> <p>In Ghana, a seedling is considered to be distributed when it reaches the farmer. The seedling is distributed from supplier to Purchasing Clerk and from Purchasing Clerk to the farmers. The distribution process of seedlings distributed by Barry Callebaut's local team is tracked and digitized on a digital platform. Seedlings were also distributed on Barry Callebaut's behalf by an external implementer.</p> <p>In Indonesia, a seedling is considered to be distributed when it is sold from the supplier's nursery. This could be either directly to a farmer, to a government body or other organization, who then gives them to farmers.</p> <p>In Cameroon, a seedling is considered to be distributed when a farmer has received and signed the discharge form/receipt.</p> <p>In Ecuador, a seedling is considered to be distributed when a farmer has received a receipt or signed the register.</p> <p>No shade tree seedlings are distributed in Brazil since farms tend to already be in an agroforestry system. No shade tree seedlings are distributed in Nigeria.</p>
7.1a	142,765 farmers trained	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador, Nigeria</i></p> <p>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 fiscal year. A farmer is only counted once regardless of the number of training they have attended.</p> <p>In Côte d'Ivoire, the following trainings are spread over a 1-year program:</p> <ul style="list-style-type: none"> • Good Agricultural Practices & Quality • Crop Protection and Pests Management • Fighting Child Labor • Hygiene, Health, Safety and Water treatment • Environment protection, Land security and Traceability • Farming as a Business • Gender and Women empowerment

		<ul style="list-style-type: none"> • Human rights, contracts and complains management • Climate smart cocoa • Skillful parenting <p>In Ghana, training modules include:</p> <ul style="list-style-type: none"> • Good Agronomic Practices. • Integrated Pest Management. • Quality and traceability. • Health and safety. • Child labor. • Social issues. • Environmental protection. <p>In Cameroon, training modules include:</p> <ul style="list-style-type: none"> • Child and labor. • Social and help. • Good agricultural practices. • Environment. <p>In Indonesia, the following trainings are spread over a 4-year program:</p> <ul style="list-style-type: none"> • 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. <p>In Brazil, training modules include:</p> <ul style="list-style-type: none"> • Rights and duties of the producer and rural worker (including child labor). • Occupational health and safety. • Environmental protection. <p>In Ecuador, training modules include:</p> <ul style="list-style-type: none"> • Pruning. • IPM and disease management. • Irrigation. • Health & Safety in agriculture. • Fertilization. • 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. • Good finance practices. <p>In Nigeria, the training modules include</p> <ul style="list-style-type: none"> • Good Agricultural Practices. • Environment. • Child labor. • Social issues.
7.1b	100,743 farmers trained on child labor	<p><i>Countries in scope: Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, Ecuador, Nigeria</i></p> <p>This indicator represents the number of farmers who have attended at least one training session which includes the topic of child labor in cocoa farming communities, within the fiscal year.</p>

		<p>The topic of child labor is spread over several raining modules that differ per countries. In Côte d'Ivoire, a farmer is considered trained on child labor if they have received one of the following trainings that overall benefit the well-being of the children and their families and reduce the risk of child labor: fight against child labor, parental skills, hygiene & health, Nutrition, Human rights, Gender and women empowerment.</p>
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