

# Template for DISCO action plans

Subsectors 'Traders & Processors' and 'Manufacturers & Brands'

## Instructions

To gather more quantitative insights in what individual signatories are contributing to the DISCO goals in the upcoming years and how the partnership is progressing jointly, the Steering Committee agreed that all signatories will develop and publish individual action plans. These action plans show how they are contributing to the DISCO goals in the upcoming 3 years (until end 2026), and:

- are based on the commitments from the [DISCO declaration](#);
- have a strong link with the indicators from the ISCO Reporting Framework;
- explain how the principles on procurement practices as laid down in the DISCO procurement practices position paper, are being implemented by DISCO signatories.

You are asked to fill below template and submit it by **30 June 2024 the latest** to the DISCO Secretariat: Mark de Waard, [dewaard@idhtrade.org](mailto:dewaard@idhtrade.org) and Lisa Graepel, [graepel@idhtrade.org](mailto:graepel@idhtrade.org).

After submission and review by the DISCO Secretariat, all DISCO action plans will be published on the DISCO website. The DISCO Secretariat will analyse and summarise the action plans. The outcomes of this analysis will be shared and discussed during the annual General Assembly at the end of 2024.

For more guidance on defining the actions around the three impact themes, it is recommended to consult the DISCO Roadmaps on [living income](#), [deforestation and forest degradation](#), and [child labour](#). For more information on the quantitative targets, the definitions and usage of the indicators, please consult the [ISCO Reporting Framework](#).

All action plans will cover the period 2024-2026. The quantitative targets track progress cumulatively until the end of 2026, including what's already been achieved. Progressive targets with intermediate milestones could also be included. It is also requested to give a brief qualitative description. Where needed, references to a more comprehensive description of the strategy could be included.

## General information

JS COCOA, Diederik Sonoyweg 1 Zaandam,  
(incl Schoemaker USA, RESIGHA Ltd Ghana and VALORIFY Ivory Coast)  
Pieter Schulting, Owner and Managing Director  
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## Plans on DISCO ambitions to enable living incomes

### Living income gap measurement

Describe in max. 200 words what your organizations' plans are to measure income gaps throughout your supply chain, and describe the methodology, including which living income benchmark will be used for measurement of the income gaps<sup>1</sup>.

<sup>1</sup> Recommended methodology: [LICOP's Guidance Manual on Calculating and Visualizing the income gap to a Living Income Benchmark](#)

Where before JS COCOA was purchasing large volumes of its raw material (cocoa waste flows) from the processing industry in Europe (first 80 years of its existence), in the past years we are strategically focusing our efforts on the origin countries, mainly in West Africa. With an active presence in Ghana since 1984, and a recently incorporated entity in Ivory Coast, we aim to directly reach the cocoa farming communities with our sourcing network. This will help avoid accumulation of unwanted contaminants, will enable full traceability and help to bring maximum benefits to the farmer communities (instead of to middlemen). JS COCOA is directly contributing to the living income of cocoa farmers by paying for cocoa waste others don't want to buy. We purchase beans that would otherwise go to waste (bin, burn or burry). Resigha Ltd, our fully owned daughter company in Ghana, is a WLBC (Waste Licensed Buying Company) and has a fixed price agreement with the COCOCBOD for Abinkyi beans. We operate our sourcing network with 2200 commission-based agents linked to RESIGHA to currently reach 100.000-250.000 farmers and make an impact elevating income through what we refer to as 'secondary income' for waste beans.

Substantiate this by setting a quantitative target on the following indicator:

*Total # and % of farming households in supply chain for which a living income gap is measured:*

<b>By the end of 2024</b>	# <...> of farming households	<...> % of farming households
<b>By the end of 2025</b>	# <...> of farming households	<...> % of farming households
<b>By the end of 2026</b>	# <...> of farming households	<...> % of farming households

### Living income strategy implementation

Describe in max. 300 words what your organizations' plans are:

- to implement living income strategies (according to the ISCO definition<sup>2</sup>) throughout your supply chain;
- what that strategy entails and how the multiple income drivers around land size, yield, price, cost of production and diversified incomes are addressed;
- the expected impact around living income gap closure for households (households that closed the gap and those moving towards closing the gap).

We aim to be widely recognized as the leading cocoa waste buying company in Ghana with a reach of 90% of all cocoa farming communities by 2030, with a clear environmental and social impact. Through DISCO (and other initiatives and partnerships) we aim to reach over 700.000 farmers in Ghana. In Ivory Coast we are signing partnership agreements with the 50 largest and most professional Cooperatives still this year (currently at 30), to reach a major part of the cocoa producing communities in Ivory Coast as well. In Ivory Coast we are exploring possibilities to also process the waste cocoa in the country before export, to keep a larger part of the value in Ivory Coast. If margins allow, we should be able to give back to farmers more of the value. Also we provide micro credits to the 2200 commission based agents in our supply chain for motorbikes and tri-cycles. To our employees we offer English lessons, personal loans, healthcare and pension fund contributions.

Substantiate this by setting a quantitative target on the following indicator:

*Total # and % of farming households in supply chain for which a living income strategy is implemented:*

<b>By the end of 2024</b>	# <...> of farming households	<...> % of farming households
<b>By the end of 2025</b>	# <...> of farming households	<...> % of farming households
<b>By the end of 2026</b>	# <...> of farming households	<...> % of farming households

### Procurement practices

<sup>2</sup> See [ISCO Reporting Framework](#), p. 38

Describe in max. 200 words what your organizations' plans are to change procurement practices, based on the three agreed principles in the DISCO Procurement Practices Position Paper<sup>3</sup> (please comment on each principle):

- Farmers are adequately remunerated so that sustainable cocoa farming can be profitable and enable them to earn a living income.
- Farmers and farmer groups are reliably and promptly paid for the cocoa beans supplied.
- Farmers and farmer groups have assurances from their off-takers in the form of longer term agreements for the supply of sustainable cocoa in the years to come.

Where before we have been focused on maximizing the (financial) impact on the individual farmer level, we are in the process of investigating the benefits of focusing more of our efforts on the community development through community development projects.

Substantiate this by setting a quantitative target on the following indicator:

*Total # and % of farming households in supply chain for which the procurement practices are adapted in line with the principles from the DISCO Procurement Practices Position Paper:*

<b>By the end of 2024</b>	# <...> of farming households	<...> % of farming households
<b>By the end of 2025</b>	# <...> of farming households	<...> % of farming households
<b>By the end of 2026</b>	# <...> of farming households	<...> % of farming households

## Plans on DISCO ambitions to end deforestation and forest degradation

### Traceability

Describe in max. 200 words what your organizations' plans are to source traceable up to the farm level.

We are making efforts in mapping all farmers in our network in Ghana and Ivory Coast. The official deadline for our company currently is July 2025, being a SME. However, we realize some of our (larger) customers need to be compliant Jan 2025 already. Hence prioritizing our efforts to be compliant as per 1 Jan 2025 already. We will soon be in full control of the total sourcing supply chain up to farm gate level, with our own sourcing network in Ghana in place already (RESIGHA Ltd) and in Ivory Coast soon to be (VALORIFY-CI). We aim to reach 100% traceability up till farm gate.

Substantiate this by setting a quantitative target on the following indicator:

*Volume in MT-BE and % sourced per traceability level by the end of 2024.*

<b>Origin unknown</b>	<...> MT-BE	<...> %
<b>Country known</b>	<...> MT-BE	<...> %
<b>Cooperative known</b>	<...> MT-BE	<...> %
<b>Farm known and having at least one coordination per farm (farm mapping) / Farm known, having point coordinates and /or polygons for plots less than 4ha and polygon boundaries of the plots bigger than 4ha.</b>	<...> MT-BE	<...> %

*Volume in MT-BE and % sourced per traceability level by the end of 2025.*

<b>Origin unknown</b>	<...> MT-BE	<...> %
<b>Country known</b>	<...> MT-BE	<...> %
<b>Cooperative known</b>	<...> MT-BE	<...> %

<sup>3</sup> See DISCO [Procurement Practices Position Paper](#)

Farm known and having at least one coordination per farm (farm mapping) / Farm known, having point coordinates and /or polygons for plots less than 4ha and polygon boundaries of the plots bigger than 4ha.	<...> MT-BE	<...> %
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Volume in MT-BE and % sourced per traceability level by the end of 2026.

Origin unknown	<...> MT-BE	<...> %
Country known	<...> MT-BE	<...> %
Cooperative known	<...> MT-BE	<...> %
Farm known and having at least one coordination per farm (farm mapping) / Farm known, having point coordinates and /or polygons for plots less than 4ha and polygon boundaries of the plots bigger than 4ha.	<...> MT-BE	<...> %

### Signing national initiatives aiming to end cocoa related deforestation in sourcing countries

Describe in max. 300 words what your organizations' plans are to sign and adhere to the national initiatives aiming to end cocoa related deforestation (e.g. Cocoa & Forests Initiative) in the countries you source from by indicating:

- Which national initiatives your organization already signed and are planning to sign
- Beyond deforestation free initiatives, what is your organization doing to contribute to protecting forests and restoring natural forests degraded by cocoa production s, especially around:
  - (HCV/HCS) mapping;
  - Monitoring forest remnants;
  - Establishment of cocoa agroforestry systems;
  - Restoration of natural forests that have been degraded by cocoa.

<...> Max. 300 words

Substantiate this by setting a quantitative target on the following indicator:

*National initiatives aiming to end cocoa related deforestation signed.*

	Sourcing from Ghana and signed <a href="#">CFI Côte d'Ivoire</a>	Sourcing from Ghana and signed <a href="#">CFI Ghana</a>	Sourcing from Cameroon and signed <a href="#">RDFC Cameroon</a>	Sourcing from Colombia and signed <a href="#">CB&amp;P Colombia</a>
By the end of 2024	<Signed / Not signed / Not sourcing from Cdl>	<Signed / Not signed / Not sourcing from Ghana>	<Signed / Not signed / Not sourcing from Cameroon>	<Signed / Not signed / Not sourcing from Colombia>
By the end of 2025	<Signed / Not signed / Not sourcing from Cdl>	<Signed / Not signed / Not sourcing from Ghana>	<Signed / Not signed / Not sourcing from Cameroon>	<Signed / Not signed / Not sourcing from Colombia>
By the end of 2026	<Signed / Not signed / Not sourcing from Cdl>	<Signed / Not signed / Not sourcing from Ghana>	<Signed / Not signed / Not sourcing from Cameroon>	<Signed / Not signed / Not sourcing from Colombia>

### Deforestation-free sourcing

Describe in max. 200 words what your organizations' plans are to source deforestation-free<sup>4</sup>.

<sup>4</sup> See [ISCO Reporting Framework](#), p. 37

<...> Max. 200 words

Substantiate this by setting a quantitative target on the following indicator:

*Volumes in MT-BE and % sourced that can be claimed as deforestation-free differentiated per cut-off date (please indicate the latest date).*

<b>By the end of 2024</b>	<...> MT-BE sourced claimed deforestation-free per <YEAR>	<...> % sourced claimed deforestation-free per <YEAR>
<b>By the end of 2025</b>	<...> MT-BE sourced claimed deforestation-free per <YEAR>	<...> % sourced claimed deforestation-free per <YEAR>
<b>By the end of 2026</b>	<...> MT-BE sourced claimed deforestation-free per <YEAR>	<...> % sourced claimed deforestation-free per <YEAR>

## Plans on DISCO ambitions to end child labour

### Child labour Monitoring and Remediation System (CLMRS) or equivalent system roll out

Describe in max. 200 words what your organizations' plans are to roll out Child labour Monitoring and Remediation System (CLMRS) or equivalent system throughout your supply chain.

<...> Max. 200 words

Substantiate this by setting a quantitative target on the following indicator:

*Total # and % of farming households in supply chain that are covered by a Child Labour Monitoring and Remediation System (CLMRS) or equivalent system:*

<b>By the end of 2024</b>	# <...> of farming households	<...> % of farming households
<b>By the end of 2025</b>	# <...> of farming households	<...> % of farming households
<b>By the end of 2026</b>	# <...> of farming households	<...> % of farming households