

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 and Lisa Graepel, 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 targetstrack 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

Nestlé
Darrell High

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 gaps¹.

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

Our income accelerator program aims to help reduce child labor risks and increase incomes for cocoa-farming families. It supports four areas: school enrolment, good agricultural practices, agroforestry activities and diversified incomes. During 2023, the income accelerator program continued to make progress toward reaching an estimated 160000 cocoa-farming families in our supply chain by 2030. The program not only rewards farmers through a premium for their cocoa crop but also through a cash payment to the household to encourage better agricultural and environmental practices that benefit the environment and local community. We have now completed the test-at-scale phase, reaching 10,000 cocoa-farming families in Côte d'Ivoire, the world's largest producer of cocoa beans. Started in 2020, the program has to date focused on the regions of Abengourou, Divo and Gagnoa and in 2024, it has been expanded to Ghana and to over 30,000 households in total.

Please see:

[creating-shared-value-sustainability-report-2023-en.pdf \(nestle.com\)](#)

[Income Accelerator Program Reports | The Nestle Cocoa Plan](#)

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:

By the end of 2024	Not disclosed	Not disclosed
By the end of 2025	Not disclosed	Not disclosed
By the end of 2026	Not disclosed	Not disclosed

Living income strategy implementation

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

- to implement living income strategies (according to the ISCO definition²) 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 have publicly set an ambition to rolling out the Income Accelerator Programme to all origins where relevant, an estimated 160,000 households by 2030.

The programme is fully described in our publications, together with progress so far:

[Income Accelerator Program Reports | The Nestle Cocoa Plan](#)

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:

By the end of 2024	# 30,000 of farming households	17 % of farming households
By the end of 2025	# 30,000 of farming households	17 % of farming households
By the end of 2026	Not disclosed	Not disclosed

Procurement practices

² 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 Paper³ (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.

Not disclosed

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:

By the end of 2024	Not disclosed	Not disclosed
By the end of 2025	Not disclosed	Not disclosed
By the end of 2026	Not disclosed	Not disclosed

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 aim to source 100% of our cocoa through the Nestle Cocoa Plan by end 2025

See:

[Nestlé Cocoa Plan Progress Reports | The Nestle Cocoa Plan](#)

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.

Origin known	Not disclosed	Not disclosed
Country known	Not disclosed	Not disclosed
Cooperative known	Not disclosed	Not disclosed
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.	Not disclosed	Not disclosed

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

Origin known	Not disclosed	Not disclosed
Country known	Not disclosed	Not disclosed
Cooperative known	Not disclosed	Not disclosed
Farm known and having at least one coordination per farm (farm mapping) / Farm known, having point coordinates and /or polygons for plots less than	Not disclosed	Not disclosed

³ <ADD LINK TO POSITION PAPER>

4ha and polygon boundaries of the plots bigger than 4ha.		
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Volume in MT-BE and % sourced per traceability level by the end of 2026.

Origin known	Not disclosed	Not disclosed
Country known	Not disclosed	Not disclosed
Cooperative known	Not disclosed	Not disclosed
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.	Not disclosed	Not disclosed

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.

Our approach is described and reported in our reports, which cover agroforestry, forest restoration including Cavally, and community forest preservation:
[Towards Forest Positive Cocoa Reports | The Nestle Cocoa Plan](#)

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 CFI Côte d'Ivoire	Sourcing from Ghana and signed CFI Ghana	Sourcing from Cameroon and signed RDFC Cameroon	Sourcing from Colombia and signed CB&P Colombia
By the end of 2024	Signed	Signed	Not signed	Not signed
By the end of 2025	Signed	Signed	Not signed	Not signed
By the end of 2026	Signed	Signed	Not Signed	Not signed

Deforestation-free sourcing

Describe in max. 200 words what your organizations' plans are to source deforestation-free⁴.

Our sourcing with Rainforest Alliance certification (no-de with cut off date 2014), Nestlé Cocoa Plan verified (no de with cut off date 2015), with EUDR on top of this for European supply. .

⁴ See [ISCO Reporting Framework](#), p. 37

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).

By the end of 2024	Not disclosed	Not disclosed
By the end of 2025	Not disclosed	100 % sourced assessed deforestation-free
By the end of 2026	Not disclosed	Not disclosed

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.

We are using CLMRS in high risk origins such as Cote d'Ivoire, Ghana, Cameroon and Nigeria

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:

By the end of 2024	Not disclosed	Not disclosed
By the end of 2025	Not disclosed	Not disclosed
By the end of 2026	Not disclosed	Not disclosed