



Swiss Platform for
Sustainable Cocoa

SWISSCO TECHNICAL NOTES



Member Accountability Mechanism

All SWISSCO members are expected to demonstrate on-going commitment to the six ambitions of the Roadmap. In 2023, the Board introduced strengthened accountability measures, including the potential for member exclusion in cases of repeated non-compliance – such as failure to report progress, lack of engagement, or non-payment of fees. These safeguards aim to maintain the integrity of the platform and ensure that each member contributes meaningfully to the shared sustainability goals.

The Coordination Office plays a central role in supporting transparency by collecting and analysing member data - such as impact assessments, corporate strategies, and sourcing information. While ensuring confidentiality, it publishes aggregated insights to inform stakeholders and highlights particularly engaged members. This structured information flow enhances trust and visibility without compromising sensitive business information.

If a member fails to meet transparency or engagement expectations, the Coordination Office first initiates direct dialogue to understand and address the issue. Should these discussions not lead to resolution, the matter is escalated to the sector representative on the Board and, if needed, to the full Board for further action. This stepwise approach balances support with accountability, ensuring fairness while upholding the platform's standards.



Ambition 1: All cocoa farming households with viable farm sizes and sustainable yields earn at least a living income.



Context / Explanation

A **Living income (LI)** is the total annual net income of a household—including both farm and off-farm earnings—needed to achieve a decent standard of living. The **Living Income Gap**, which SWISSCO aims to reduce, is the **difference** between the actual income earned by farming households and the living income benchmark required to reach a dignified standard of life.

The ambition is to **close the living income gap** for farming households with a viable farm size and sustainable yields (according to the Fairtrade indicators), and to **reduce it** for all farming households, particularly the most vulnerable ones, irrespective of their farm size and yields. For example, these numbers according to Fairtrade (2025) are, for Ivory Coast, 3.8 ha and 800kg/ha, and for Ghana 2.75 ha and 600kg/ha.

[LiCOP's Aligned Inclusive Living Income Narrative and Indicators](#) indicates that "targets that promise that 100% of farmers will reach a living income incentivize a move away from the most vulnerable, as they are not likely to reach the living income benchmark due to factors beyond the program's control".

While we acknowledge this challenge, we aim to take a step further by pursuing a living income for those farmers fulfilling farm size and yield conditions, while focusing on reducing the income gap for those who are more vulnerable through complementary activities aimed at enhancing overall income.

Interventions

Reducing the living income gap requires a coordinated, multi-stakeholder approach, involving all

sector actors. SWISSCO promotes a smart mix of interventions depending on companies' priorities, expecting supply chain members to engage collaboratively and strategically along several impact levers, for example:

1. **Improving Yields:** Providing technical assistance, training, and input access to boost on-farm productivity within sustainable boundaries, etc.
2. **Reducing production and household costs:** Supporting more efficient farming practices, reducing input costs, offering access to affordable services, etc.
3. **Securing better prices and financial incentives:** Promoting transparent pricing mechanisms such as offering premiums or bonuses that contribute to improved incomes, fostering sustainable procurement practices, stabilization measures in case of low cocoa prices, directly link prices to LIB, etc.
4. **Diversifying income:** Encouraging and enabling off-farm income activities to stabilize household incomes and reduce dependency on cocoa alone.
5. **Acting upon enabling conditions:** Including infrastructure development, market access, climate adaptation strategies, and capacity-building efforts, etc.

To assess the member's level, SWISSCO will consider both projects that are implemented directly by companies and those through SWISSCO's established funding schemes.

SWISSCO also relies on partnerships with NGOs, re-

search institutions, and the public sector to leverage networks, expertise, and resources.

Living Income Measurement

To evaluate the impact of the living income interventions—and to better understand household income, its contributing factors, and its consequences—a range of methodologies is often used. While this diversity reflects strong sectoral interest, it also results in fragmented efforts and inefficiencies. Conducting different **living-income relevant studies** in the same countries, without coordination, using divergent methodologies and without data sharing, leads to siloed data collection, missed opportunities for collaboration, and higher overall costs for the sector.

Another challenge to overcome is the free-rider problem: when one organization conducts and publishes a study, others may rely on the results without contributing to the cost or effort. This discourages collaboration and leads to duplication of efforts, often with limited comparability of the studies' results.

SWISSCO seeks to unite forces and proposes a joint, data-driven approach in selected countries:

- use standardised, compatible methodologies,
- ensure findings are broadly accessible and actionable,
- efficient use of resources through pooled funding of SWISSCO members and other actors in the sector,
- whenever feasible, package studies to cover CHIS, LIB and potentially LIRP or others, in a single effort.

Given the data similarity across various study types, combining efforts is both efficient and cost-effective. In this spirit, SWISSCO engages with key stakeholders to conduct these studies jointly, including its members, partners and other actors in the sector. SWISSCO's research sector will generate evidence and foster collaboration by conducting studies and engaging colleagues from the Global South.

From supply chain members in Level 1 we expect their participation for one selected joint living-income relevant studies; for those Level 2 in two selected studies; whereas for supply chain members in Level 3, we expect them to participate in all relevant studies in the countries they source from.

Participation in studies entails funding, ensuring that a sample of farmers in their supply chain can be interviewed, and being open to sharing results. The data will only be published at an aggregated level. Each participating supply chain member will receive a dossier with figures corresponding to their supply chains. NGOs will provide on-site support and access to their interventions.

Methods and References

For living-income related studies, harmonised methodologies, validated by manifold actors, allow to compare results.

- The [Cocoa Household Income Study \(CHIS\)](#) methodology helps identify the actual incomes of farming households and,
- [Living Income Benchmarks \(LIBs\)](#) developed by the Anker Research Institute determine how much households need to earn to achieve a living income.

By comparing the LIB („should be“) with CHIS data („is“), we can identify the Living Income Gap.

Using the resulting dataset and including additional datapoints, it is possible to calculate a Living Income Reference Price (LIRP) based on Fairtrade's methodology.

The [Living Income Community of Practice](#) further gathers methodological knowledge to draw upon.

Measurement

- Implementation of projects on different key levers will be measured primarily through the SWISSCO Project Monitoring and the annual ISCO Joint Monitoring.
- Participation in studies will be monitored through SWISSCO's coordination and guidance of the research process. For studies conducted independently of SWISSCO, members will be expected to self-report on the studies they have undertaken or supported.

Timeline

As of April 2025, the following CHIS, LIB and LIRP studies are planned (see table below). Moving forward, SWISSCO proposes to implement, whenever possible, one integrated study per selected country/region and period, encompassing the data collection needed to determine the actual household incomes via CHIS methodology, the Living Income Benchmark (LIB) and potentially the Living Income Reference Price (LIRP). Further efforts can be integrated in the following preliminary planning.

SWISSCO ROADMAP 2030

Ghana

Year	Study	Lead
09/2024	CHIS (Baseline)	SWISSCO/COCOBOD
2025 - 2026	CHIS	SWISSCO/COCOBOD
	LIB subnational scale	Anker Research Institute / Sustainable Food Labs
2028 - 2029	CHIS	SWISSCO/COCOBOD

Madagascar

Year	Study	Lead
2027	CHIS (Baseline)	SWISSCO + Helvetas
	LIRP	Fairtrade
2030	CHIS	SWISSCO

Andean region: Ecuador, Perú, Colombia

Year	Study	Lead
2025 - 2026	LIRP (Peru)	Fairtrade
2026	CHIS (Baseline)	SWISSCO
2029	CHIS	SWISSCO

Ivory Coast

Year	Study	Lead
05/2025	CHIS (Baseline)	GIZ + SWISSCO // WCF
2028	CHIS	GIZ

Central America: Dominican Republic, Honduras

Year	Study	Lead
2026	CHIS (Baseline)	SWISSCO
	LIRP (Honduras & Dom-Rep)	Fairtrade
2029	CHIS	SWISSCO

Theory of Change - Ambition 1

Outputs

Companies act on key levers:

- yield
- price, financial incentives
- production, household costs
- income diversification

Outcomes

- perceived price increased
- yield increased
- costs reduced
- income diversified

Impact

All cocoa farming households with viable farm sizes and sustainable yields earn at least a living income.



Members participate in LI-related studies (CHIS, LIB etc.)

Peer Learning & Knowledge Exchange

Accountability

Public-Private Partnerships

External factors & enabling conditions:

- farm size, land scarcity and inequality
- global cocoa market price volatility
- climate change and its impact on productivity
- macroeconomic and political conditions (e.g. inflation, currency fluctuations)
- certain national policies (e.g. fixed farm gate prices)



Context / Explanation

Human rights challenges in the cocoa sector, particularly around child and forced labour, are deeply rooted in structural vulnerabilities such as poverty, weak law enforcement, and limited access to education and other essential services.

The three ambition levels defined for SWISSCO members are designed to recognise the diversity of company capacities while encouraging continuous improvement.

Ambition 2:

Cocoa production safeguards human rights by ensuring fair labour conditions and eliminating child and forced labour.

Level 1 focuses on establishing a strong Human Rights Due Diligence (HRDD) foundation, including the implementation of a Child Labour Monitoring and Remediation System (CLMRS) or equivalent practices.

Equivalent practices allow flexibility for companies with robust systems already in place or using alternative, equally effective models such as community-based approaches (see [SWISSCO Issue Brief on Child Labour](#) for further information on alternative approaches to CLMRS).

Level 2 builds on this by seeking to achieve at least 80% of supply chain coverage of the CLMRS or equivalent systems, alongside active engagement in collaborative initiatives.

Level 3 aims for full (100%) supply chain coverage, while also emphasising the scaling and alignment of these efforts with national frameworks and systems to ensure long-term systemic impact.

Key expectations for alignment by companies are:

- Support the development and roll-out of data sharing protocols that allow for smooth exchange of information between private and public systems
- Share relevant data from CLMRS with national authorities to enable integration with National Child Labour Monitoring Systems (such as SOS-TECI in Ivory Coast or GCLMS in Ghana)
- Provide feedback on national indicators used for monitoring child labour to ensure coherence with private systems

- Align CLMRS indicators and data collection tools with those used in national systems to avoid duplication and increase consistency
- Collaborate with governments in the use of unique ID numbers for cocoa households, to ensure harmonisation across systems and reduce overlaps and gaps in monitoring
- Share risk assessment data (e.g. findings from internal or collaborative child labour and forced labour risk assessments) with relevant public institutions to support coordinated and targeted interventions
- Facilitate linkages between private child labour identification systems and public child protection case management systems. This includes enabling referrals of identified cases to government social services for appropriate remediation and support.

While each level requires progressively greater investment and complexity, they also offer increasing potential for meaningful, lasting impact at both the farm and system levels.

Broader implications for SWISSCO members:

- **Systematic Collaboration Is Essential:** Companies cannot operate in isolation. A credible HRDD system aligned with the UNGPs must contribute to collective action and government-led efforts to tackle child labour.
- **Transparency and Accountability:** Sharing data and aligning with public systems increases transparency and allows governments to conduct oversight and ensure quality control.

- **Strategic Alignment, Not Just Compliance:** Companies should not just meet minimum requirements but actively align their HRDD tools (like CLMRS or equivalents) with national development priorities and protection systems.
- **Continuous Engagement:** Aligning with national frameworks is not a one-time task; it involves continuous feedback, adaptation, and cooperation with public authorities and stakeholders.

Methods and References

The [UN Guiding Principles on Business and Human Rights \(UNGPs\)](#), adopted in 2011, set a global standard for how businesses should respect human rights. Grounded in international human rights law, they establish that companies - irrespective of their size, sector, or location - have a responsibility to avoid infringing on human rights and to address any adverse impacts they are involved in, both within their operations and across their value chains.

For SWISSCO members implementing Human Rights Due Diligence (HRDD) based on the UNGPs, this implies three core requirements:

1. **Adopt a Human Rights Policy Commitment** – Members must formally commit to respecting human rights, based on consultations with stakeholders. This policy helps embed human rights across company operations and identifies key risk areas and policy gaps.
2. **Implement HRDD Processes** – Members need to establish and maintain systems to proactively identify, prevent, mitigate, and track adverse human rights impacts. This is not a one-off exercise but an ongoing process that reflects evolving risks and contexts.
3. **Establish Grievance Mechanisms** – To detect

problems early and enable remediation, members should provide accessible channels through which rightsholders and affected individuals can raise concerns.

Members are encouraged to align their actions with internationally recognised frameworks and best practices:

- [OECD Due Diligence Guidance for Responsible Business Conduct](#) – offering practical recommendations for integrating human rights due diligence into business operations.
- International Cocoa Initiative (ICI) “CLMRS Core Criteria” (forthcoming, 2025) which set clear definitions, minimum standards and audit guidance for CLMRS in cocoa
- [International Labour Organization \(ILO\) Guidelines on CLMRS](#) – providing additional technical guidance to strengthen child labour monitoring efforts in line with international labour standards.

SWISSCO encourages members to apply these standards as the foundation for their activities across all ambition levels.

Measurement

Progress toward this target will be monitored primarily through the annual ISCO Joint Monitoring as well as the SWISSCO Project Monitoring. Measurement will focus on the following key metrics:

- The number of farming households in members' supply chains covered by a child protection or Human Rights Due Diligence (HRDD) system.
- The number of children covered by a Child Labour Monitoring and Remediation System (CLMRS).

- The number and share of child labour cases identified out of the total number of children monitored through CLMRS.
- The number and share of children in child labour who have received support or remediation.
- The number of children in child labour who have received at least two follow-up visits.
- The number of children no longer in child labour (ie. not working at their last two follow-up visits).

Data will be collected annually through member self-reporting via the ISCO monitoring tool and will be consolidated to ensure confidentiality and comparability. Improvements in data quality, system coverage, detection rates, and remediation efforts will be key indicators of progress over time.

Timeline

- Annually (since 2023): Key metrics regarding implementation of HRDD along the supply chain (all levels) - measured through ISCO monitoring
- Annually (as of 2026): Engagement in SWISSCO (landscape) projects where available
- 2026 / 2028 / 2030: Align efforts with national frameworks- measured through self reporting by members

Theory of Change - Ambition 2

Outputs

Companies implement robust HRDD system:

- alignment with intl. frameworks (e.g. UNGP)
- alignment with national frameworks
- increased / increasing coverage

Outcomes

- more children at risk identified
- more children in child labour identified
- more cases of child and forced labour remediated

Impact

Cocoa production safeguards human rights by ensuring fair labour conditions and eliminating child and forced labour.



Ambition 3: Cocoa production does not contribute to deforestation and actively supports the restoration of degraded forest ecosystems.



Context / Explanation

Definition of Forest: Land with tree crown cover (or equivalent stocking level) of more than 10 per cent and area of more than 0.5 hectares (ha). The trees should be able to reach a minimum height of 5 meters (m) at maturity in situ. (see FAO definition of forest under [FRA 2000 on definitions of forest and forest change](#) for more detailed information)

Definition of Deforestation: The conversion of forest to agricultural use, whether human-induced or not ([ISCO](#) and [FAQ-Deforestation_Regulation_EN.pdf](#)).

Definition of Forest Degradation: Takes different forms, particularly in open forest formations, deriving mainly from human activities such as over-grazing, over-exploitation (for firewood or timber), repeated fires, or due to attacks by insects, diseases, plant parasites or other natural sources such as cyclones (see [FRA 2000 on definitions of forest and forest change](#) for more detailed information).

Definition of Forest Restoration: Artificial establishment of forest on lands that were previously forested (see [FRA 2000 on definitions of forest and forest change](#) and [Landscape](#) for more detailed information).

It is important to acknowledge that degraded forests can't be fully restored to their original state, but that cocoa production can still lead to the productive restoration of degraded lands.

Methods and References

All Levels: Cocoa exported to Switzerland and the European Union shall adhere to the EUDR. Cocoa exported to the rest of the world must originate from areas where no forest has been converted into agricultural land but does not need to include other EUDR-related instruments.

All Levels: "Costs for the development and implementation of tools to comply with the traceability requirements are covered and are not borne by farmers" means that the companies are responsible to ensure traceability by providing either mapping services for farmers or the tools for farmers/ cooperatives/extensionists to map the farms so that costs don't have to be borne by the farmers.

The aforementioned services can also be provided by suppliers of cocoa.

Level 1 and 2: Best practices for landscape initiatives can be found under [Core Criteria for Mature Landscape Initiatives \(2024\) | ISEAL Alliance](#)

Measurement

All Levels: The measurement of "share of deforestation-free cocoa in the supply chain" is measured once a year through the annual joint ISCO reporting.

Level 3: The measurement of "area under forest restoration" is measured through annual project monitoring.

Levels 2 and 3: The measurement of "Costs for the development and implementation of tools to comply with the traceability requirements are covered and are not borne by farmers" are covered through self-

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reporting by companies in 2025, 2027, 2029 and 2031.

Levels 2 and 3: “Substantial engagement and alignment in landscape initiatives supported by SWISSCO/SECO or others” and “Substantial investment and alignment in landscape initiatives supported by SWISSCO/SECO or others” are measured through annual project monitoring.

Timeline

Year	Measurement	How
Annually since 2023	100% of cocoa in the entire supply chain stems from deforestation-free areas as of December 2025/June 2026 for imports into EU/CH and December 2030 for imports to the rest of the world. (all levels)	ISCO Monitoring and Member Survey
Annually as of 2025	Engagement in SWISSCO landscape projects where available (Level 1 and 2) Investment in forest conservation and restoration (off-farm) through landscape projects or similar efforts. (Level 3)	Project Monitoring and Member Survey for non-SWISSCO projects
2025, 2027, 2029, 2031	Costs for the establishment and implementation of tools to adhere to the traceability requirements are covered. (Level 2 and 3)	Member Survey

Ambition 4: Agroforestry practices are widely adopted in cocoa production.

Context / Explanation

Definition of basic agroforestry: See [WCF Monitoring Guidance Document](#) for details.

Definition of advanced agroforestry: Based on [ISCO Definitions](#) adapted according to consultation with SWISSCO members.

Definition of Dynamic Agroforestry: See [Issue Brief on Agroforestry](#)

All promoted agroforestry systems are inherently based on good agricultural practices, such as integrated pest, disease and nutrient management, pruning, high quality planting material with resistant varieties adapted to local conditions (e.g. shade tolerance). These systems also provide farmers with the training needed for the correct implementation of these practices.

Methods and References

See [Issue Brief on Agroforestry](#) for best practices and success factors for the successful implementation of agroforestry regarding the impact on nature, climate, income as well as social well-being in the cocoa sector.

Measurement

All levels: Measurement of area under different agroforestry levels through self-reporting by companies in 2025, 2028 and 2030. Data from the 2025 surveys are used to track progress.

Timeline

Year	Measurement	How
2025, 2027, 2029, 2031	Basic agroforestry systems adapted to the local context are established on 30% of the cocoa growing areas from where cocoa is sourced Advanced agroforestry systems adapted to the local context are established on at least 10% of the cocoa growing areas from where cocoa is sourced Dynamic Agroforestry Systems adapted to the local context are established on 10% of the cocoa growing areas from where cocoa is sourced	Member Survey



Ambition 5: Cocoa production aligns with achieving global climate goals through reducing GHG emissions for both near-term (2030) and long-term (2050).

Context / Explanation

Paris Agreement: [Full legal document](#) established in 2015 and ratified in 2016. As of April 2025, 195 of 198 nations have committed to it.

Definition of Net Zero by 2050: To limit the increase in the global average temperature to well below 2°C above pre-industrial levels” and pursue efforts “to limit the temperature increase to 1.5°C above pre-industrial levels.”

Definition GHG Emissions: Seven greenhouse gases (GHGs) are acknowledged under the UN Framework convention on Climate Change: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃.

GHG emission accounting under the Paris Agreement: There are multiple processes under the UN Framework Convention on climate change to measure progress on GHG emission reduction, including the Global Stocktake, under the Nationally Determined Contribution Tracking, and through the IPCC Assessment Report.

Science Based Targets initiative (SBTi): SBTi is currently the most globally recognized and comprehensive effort for companies to establish meaningful and credible carbon reduction targets.

Scope 3 for SMEs: While SBTi does not require SMEs to set Scope 3 emissions for near-term targets, SMEs must commit to measuring and reducing their Scope 3 emissions for 2050. This should help SMEs build a foundation for their emissions reduction efforts, which can then be expanded to include more comprehensive Scope 3 emissions reduction targets as their capabilities and resources grow.

Methods and References

Level 1 and 2: Best practices for **climate action** can be found under various resources, including SBTi Services, SBTi Case studies, SBTi guide for SMEs; World Cocoa Foundation GHG accounting for cocoa for emission data.

Level 3: Compliance with SBTi guidelines (currently under revision, see draft Corporate Net-Zero Standard V2) and alignment with the dedicated SBTi Sector Guide for Forest, Land and Agriculture (FLAG).

Measurement

Level 1: Members report on the concrete actions implemented to reduce GHG emission in the supply chain, especially in Scope 3, submitted through the Member Survey including metrics on GHG emission reduction, e.g. absolute reduction, intensity reduction, supplier engagement.

Level 2: Additionally to the above, members establish an emissions footprint for their respective cocoa production.

Level 3: Additionally to the above, members commit to SBTi targets by 2028, and conclude the review process latest by 2026, for both near term (2030) and long-term targets (2050)

Offsetting: SWISSCO applies the SBTi recommendations, which prefer removals over offsets and has set a limit of 10% of total emissions for residual emissions, which can be offset.



Timeline

Year	Measurement
2025, 2027, 2029, 2031	Members report on the concrete actions implemented to reduce GHG emission in the supply chain, especially in Scope 3.
By 2026; reporting in 2027, 2029, 2031	Members establish a comprehensive assessment of current GHG emissions in their value chain and submit to the SWISSCO coordination office. This data will serve as baseline for the efforts under this Roadmap.
By 2028; Reporting in 2027, 2029, 2031	Members are actively engaged with the SBTi Secretariat and have committed to setting targets.
By 2030	Members have completed the target setting process under SBTi, and share data with SBTi on an annual basis.

Theory of Change - Ambitions 3 - 5

Outputs

Companies act on key levers:

- deforestation-free supply chain (mitigation)
- restoration of ecosystems (adaptation, sequestration)
- increase implementation of agroforestry solutions (adaptation, sequestration)

Outcomes

Ambition 3: 100% deforestation free

Ambition 4: Successful adoption of agroforestry practices in landscapes

Ambition 5: GHG emission reduction in cocoa production aligns with global climate goals

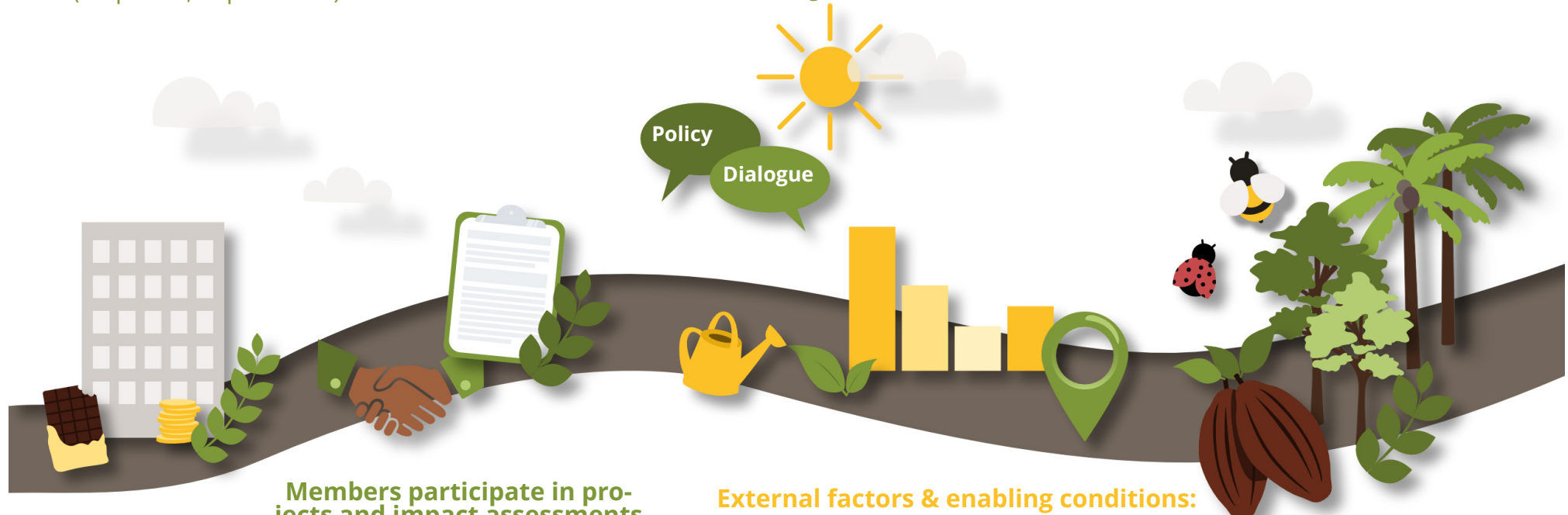
Impact

Strengthened climate resilience

Reduced GHG emissions

Increased biodiversity

Enhanced ecosystem services



Members participate in projects and impact assessments

Peer Learning & Knowledge Exchange

Accountability

Public-Private Partnerships

External factors & enabling conditions:

- | | |
|---|-------------------------------------|
| • level of forest degradation | • market access |
| • enforcement of forest protection | • monetisation of carbon removal |
| • land tenure rights and tree ownership | • enabling policies |
| • climate change | • adoption of new farming practices |



Context / Explanation

The revised Roadmap proposes to build on the sourcing statistics that has been implemented when launching SWISSCO through the Declaration of Intent in 2017.

By referring to the new ISEAL Code for Good Practice for Sustainability Systems, Code compliant schemes (mainly Fairtrade and Rainforest) are recognized under (the highest) Level 3. For Level 2 schemes, the current schemes are accepted but

Ambition 6:

The physical flow of products containing cocoa to Switzerland relies on fully traceable and transparent supply chains

will undergo an appraisal done by SWISSCO in collaboration with ISEAL until end of 2026.

Thus far, accepted schemes are: Lindt Farming Programme, Cocoa Life, Cocoa Horizon, Organic (Bio-suisse/EU/Demeter), Fair for Life and Hand in Hand.

The schemes will be assessed against the following **four core criteria**

- **Independence:** The verifying organisation must be sufficiently independent from the company. Justification must include evidence that conflicts of interest are identified and mitigated.
- **Verification:** The scheme must have a documented procedure that describes the performance requirements to be verified, how non-compliance and corrective actions are handled, the frequency of verification, and the qualifications required of the verifying organisation. The procedure must also include a consistent assessment methodology.
- **Monitoring & Evaluation:** The scheme has an explicit process for M&E which at a minimum covers whether the scheme contributes to its intended outcomes and impacts, whether participants demonstrate improved performance, and whether there is any occurrence of unintended negative effects.
- **Transparency:** The scheme makes its organisational structure public and provides information on the scheme's objective and strategies, including a mechanism to receive feedback. Besides, the scheme makes the information on the verification procedure as well as the pro-

cess and the results of M&E publicly available, using the results to evaluate and improve the scheme. Data on the scheme of relevant size is published in the ITC Standards Map.

Schemes proposed under Level 1 will also be assessed against the four criteria. But since companies and verifying organisation tend to be smaller compared to Level 2, the requirements will take into account the limited scale and capacities in terms of financial and human resources.

Thus, the appraisal will be made by SWISSCO Coordination Office and may consult external experts if deemed necessary.

Methods and References

- ISEAL's Code of Good Practice for Sustainability Systems: [ISEAL Codes of Good Practice](#)
- Four Core Criteria have been developed in conjunction with ISEAL based on the full ISEAL's Code of Good Practice
- ITC Standards Map: [StandardsMap](#)

Measurement

As before, the annual sourcing statistic relies on an annual collection in Q1 of each calendar year among importers into the Swiss Market.

Timeline

The appraisals of schemes under Level 1 and 2 will be carried from 2026.

For Level 2 schemes, the current schemes are accepted but will undergo an appraisal done by SWISSCO in collaboration with ISEAL until end of 2026.