



**INDEPENDENT VERIFICATION PROTOCOL FOR
DEFORESTATION-FREE COCOA
GUIDANCE FOR UNILEVER'S COCOA SUPPLIERS AND
VERIFICATION BODIES**

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ABBREVIATIONS

GIS	Geographical Information System
GPS	Global Positioning System
HCS	High Carbon Stock
HCV	High Conservation Value
MB	Mass Balance
NC	Non-compliance
QMS	Quality Management System
RA	Rainforest Alliance
SG	Segregated
SOP	Standard Operating Procedure
VDF	Verified Deforestation Free

DEFINITIONS

Definitions	
Chain of custody¹	Process by which inputs and outputs and associated information are transferred, monitored and controlled as they move through each step in the relevant supply chain.
Cocoa²	Includes: cocoa butter; cocoa powder; cocoa liquor.
Conversion³	A change of a natural ecosystem to another land use or profound change in a natural ecosystem’s species composition, structure, or function. » deforestation is one form of conversion (conversion of natural forests). » conversion includes severe degradation and the introduction of management practices that result in substantial and sustained change in the ecosystem’s former species composition, structure, or function. Severe degradation may be considered conversion if it: (a) is large-scale and progressive or enduring; (b) alters ecosystem composition, structure and function to the extent that regeneration to a previous state is unlikely; or (c) leads to a change in land use (e.g. to agriculture or other use that is not a natural forest or other natural ecosystem). » a change to natural ecosystems that meets this definition of conversion is considered to be conversion, regardless of whether or not it is legal in nature.
Cut-off dates⁴	Unilever applies a cut-off date for its commitment to no deforestation or conversion of natural ecosystems related to its supply chain as being no later than 31 December 2015.
Deforestation³	Loss of natural forest as a result of: i) conversion to agriculture or other non-forest land use; ii) conversion to a tree plantation; or iii) severe and sustained degradation.
Degradation³	Changes within a natural ecosystem that significantly and negatively affect its species composition, structure and/or function, and reduce the ecosystem’s capacity to supply products, support biodiversity, and/or deliver ecosystem services.
Direct supplier³	Suppliers paid by a Unilever Group company to supply in-scope materials to Unilever, or that make Unilever-directed sales of in-scope

¹ Definition adapted from [Chain of custody — General terminology and models](#)

² Definition adapted from Unilever Scheme Rules

³ Definition from Unilever’s [People & Nature Policy Guidelines](#)

⁴ Definition adapted from Unilever’s [People & Nature Policy Guidelines](#)

	materials to Unilever’s third-party manufacturers or that are third-party manufacturers of products supplied to Unilever containing in-scope materials.
Independent verification³ (assessment)	Assessment and validation of compliance, performance, and/ or actions relative to a stated commitment, standard, or target. Verification signifies that information is validated by persons other than those involved in the operation or entity being assessed. Independent verification (also called third-party verification) is conducted by an independent entity that does not provide other services to the company.
Indirect supplier	Organization in the supply chain from which Unilever purchases in-scope materials other than the direct supplier or estate/farmer.
Management system³	A set of policies, processes, procedures and resources used by an organization to ensure it can fulfil the tasks required to achieve its objectives.
Mass balance⁵	A system for administratively monitoring the inputs and outputs of certified/verified material/product throughout the supply chain. It allows for the mixing of these materials/products at any stage in the supply chain.
Natural forest⁶	<p>A forest that is a natural ecosystem.</p> <p>Natural forests possess many or most of the characteristics of a forest native to the given site, including species composition, structure, and ecological function. Natural forests include:</p> <ol style="list-style-type: none"> a) <u>Primary forests</u> that have not been subject to major human impacts in recent history. b) <u>Regenerated (second-growth) forests</u> that were subject to major impacts in the past (for instance by agriculture, livestock raising, tree plantations, or intensive logging) but where the main causes of impact have ceased or greatly diminished and the ecosystem has attained much of the species composition, structure, and ecological function of prior or other contemporary natural ecosystems. c) <u>Managed natural forests</u> where much of the ecosystem’s composition, structure, and ecological function exist in the presence of activities such as:

⁵ Definition adapted from [Report on Supply Chain Compliance Volume 2, Number 17. September 12, 2019](#)

⁶ Definition from [Accountability Framework](#)

	<ul style="list-style-type: none"> • Harvesting of timber or other forest products, including management to promote high-value species • Low intensity, small-scale cultivation within the forest, such as less-intensive forms of swidden agriculture in a forest mosaic. <p>d) <u>Forests that have been partially degraded by anthropogenic or natural causes</u> (e.g., harvesting, fire, climate change, invasive species, or others) but where the land has not been converted to another use and where degradation does not result in the sustained reduction of tree cover below the thresholds that define a forest or sustained loss of other main elements of ecosystem composition, structure, and ecological function.</p> <p>The categories “natural forest” and “tree plantation” are mutually exclusive, though in some cases the distinction may be nuanced. Please see the Operational Guidance on Applying the Definitions Related to Deforestation, Conversion, and Protection of Ecosystems for further discussion of boundary cases.</p>
Non-compliance (NC)⁶	The state of not complying with or fulfilling (or only partially complying with or fulfilling) a given law, standard, commitment, or target.
Non-VDF volume	Volume from a Unilever supply chain actor that is not within the validity of the verification statement and not accompanied by a VDF % claim or by a valid certification claim that is considered to provide sufficient assurance of a deforestation-free and/or conversion-free origin since 31 December 2015, as specified in the commodity-specific verification protocols.
Physical possession	Physical handling of Unilever volume (e.g. storage, primary processing, secondary processing, distribution). This excludes transportation.
Reviewer	Verification body competent person, appointed to review the verification report and assessment findings. Also responsible for assessing evidence of NCs.
Self-assessment	Assessment to be filled in by a direct supplier to determine the readiness of the supplier to undergo initial independent verification.
Smallholder farmer or smallerholder³	A person who farms a plot of land to support his or her own household. A plot of land is a smallholding up to 25 acres (10.12 hectares) of land or is defined to be a smallholder farm by the national government or partnership organization in the country from which Unilever sources In-Scope Materials.

Supply base	The portion of Unilever’s cocoa network that is actively managed by a specific cocoa supplier.
Supply chain actor	All organizations (producing entity, indirect supplier, direct supplier) in the supply chain from which Unilever purchases in-scope commodities. For the VDF cocoa protocol specifically a supply chain actor refers to any trader, intermediary and/or cooperative/farmer within the supply chain.
Traceability³	The ability to follow a material or product or its components through each of the stages of the supply chain (e.g. production, processing, manufacturing, and distribution).
VDF % claim	Claim only valid to Unilever, calculated by the supplier for the volume bought and communicated to Unilever. It ranges from 1% to 100% and demonstrates that X% (e.g. VDF 80%) of the volume bought/sold can be proven deforestation-free and/or conversion-free through demonstrating compliance with the commodity-specific verification protocol.
VDF volume	Volume from a Unilever supply chain actor that is within the validity of the verification statement, accompanied by a VDF % claim or by a valid certification claim that is considered to provide sufficient assurance of a deforestation-free and/or conversion-free origin since 31 December 2015 as specified in the commodity-specific verification protocols.
Verification body	An independent body selected by Unilever to perform the independent verification assessment.
Verification protocol	Commodity-specific protocol that sets out requirements for Unilever supply chain actors to reach Unilever’s commitment to ensuring that its supply chain is not associated with the further deforestation or conversion of natural ecosystems.
Verification statement	Written statement issued to the verified direct supplier (Type 1, Type 2, or Type 3 supplier) after the verification body has verified the supplier against the commodity specific verification protocol requirements and no major NCs are open. The statement confirms that the supplier is independently verified and that the supplier complies with the requirements of the commodity-specific verification protocol.
Verifier	Verification body competent person, appointed to conduct the independent verification assessment by collecting evidence and composing a verification report. Also responsible for assessing evidence of NCs.

SUMMARY OF SUPPLIER REQUIREMENTS AND EVIDENCE REQUIRED

Supplier Type	Certification and Traceability Type	Overview of the Verification Protocol for Deforestation-free Cocoa Requirements:	Evidence
Type 1: RA SG direct supplier	RA SG	<ul style="list-style-type: none"> • Commitment to source deforestation-free (cut-off date: 31 December 2015); • Management systems and processes; • Definition of roles and responsibilities; • Supply chain management; • Certified supplier and volume; • Traceability to origin; • Volume reconciliation of VDF volume and record keeping; • Calculation and declaration of VDF % claim to Unilever. 	<ul style="list-style-type: none"> • Documentation and awareness of commitment and/or policy to sourcing deforestation-free; • Documented procedures and protocols (e.g. non-compliance protocol); • Training of responsible personnel; • Documentation on defining roles and responsibilities in the supply chain; • Documentation and records of supply chain; • Documentation and records of valid certified volume sold to Unilever • Traceability to origin data (i.a. location data for origin source); • Evidence of the integrity of the traceability system (i.a. SOP on the collection of traceability); • Volume summary and material accounting system with VDF % claim; • VDF % claim calculation resulting in VDF % claim; • VDF supplier declaration including VDF % claim.
Type 2 Fairtrade MB direct supplier	Fairtrade MB	<ul style="list-style-type: none"> • Commitment to source deforestation-free (cut-off date: 31 December 2015); • Management systems and processes; • Definition of roles and responsibilities; • Supply chain management; 	<ul style="list-style-type: none"> • Documentation and awareness of commitment and/or policy to sourcing deforestation-free; • Documented procedures and protocols (e.g. non-compliance protocol);

		<ul style="list-style-type: none"> • Certified supplier and volume; • Physical segregation at supplier level and throughout the supply chain; • Traceability to origin; • Land monitoring; • Volume reconciliation of VDF volume and record keeping; • Calculation and declaration of VDF % claim to Unilever. 	<ul style="list-style-type: none"> • Training of responsible personnel; • Documentation on defining roles and responsibilities in the supply chain; • Documentation and records of supply chain; • Documentation and records of valid certified volume sold to Unilever • Physical segregation procedures and measures at supplier level and throughout the supply chain; • Traceability to origin data (i.a. location data for origin source); • Evidence of the integrity of the traceability system (i.a. SOP on the collection of traceability); • Land monitoring system to monitor deforestation since 31 December 2015; • Volume summary and material accounting system with VDF % claim; • VDF % claim calculation resulting in VDF % claim; • VDF supplier declaration including VDF % claim.
Type 3 RA SG trader	RA SG	<ul style="list-style-type: none"> • Management systems and processes; • Definition of roles and responsibilities; • Supply chain management; • Certified supplier and volume; • Volume reconciliation of Unilever volume and record keeping. 	<ul style="list-style-type: none"> • Documented procedures and protocols (e.g. non-compliance protocol); • Training of responsible personnel; • Documentation on defining roles and responsibilities in the supply chain; • Documentation and records of supply chain; • Documentation and records of valid certified volume sold to Unilever • Volume summary and material accounting system.

PURPOSE OF THIS VERIFICATION PROTOCOL

Unilever has committed to protecting natural ecosystems from deforestation and conversion as published in the People and Nature Policy (December 2020). To reach its commitment, Unilever requires supply chain actors to comply with a set of requirements and measures the percentage of deforestation-free volumes in its cocoa supply chain. Supplier performance and compliance with the requirements are assessed through independent verification assessments performed by a third-party verification body.

This protocol builds on Unilever’s commitment to protecting natural ecosystems from deforestation and conversion and has the following purpose:

- 1) Describe Unilever’s requirements for all suppliers to demonstrate and verify deforestation-free claims for cocoa volumes supplied to Unilever.
- 2) Guide independent verification bodies in conducting the verification process.

Unilever’s Independent Verification Protocol for Deforestation-free cocoa (hereinafter the VDF cocoa protocol) is specifically focusing on setting standards for ensuring that its supply chain is not associated with deforestation. The VDF volume and the VDF % claim specified in this protocol refer to the definition of **deforestation** (see Definitions).

GUIDE TO USING THE VERIFICATION PROTOCOL

Part I of this protocol is designed for all of Unilever’s direct suppliers, for any organization that produces, manufactures, trades, and/or distributes cocoa (cocoa butter; cocoa powder; cocoa liquor) within the Unilever supply chain.

Part II of this protocol is designed for verification bodies.

Structure of the Protocol

Responsibilities: the protocol requirements differ depending on whether a supply chain actor supplying products within the Unilever supply chain is certified RA with traceability type SG or Fairtrade with traceability type MB and delivers such certified volume. Each sub-chapter of *Part I* of the protocol defines the applicability of the requirements (responsibilities) per supplier type (see example below).

Responsibilities

Type 1: RA SG direct supplier

Type 2: Fairtrade MB direct supplier

Type 3: RA trader.

Guidance: clarification in the form of guidance is provided throughout the protocol. Guidance is not a requirement but provides an additional explanation or examples of how requirements have to be understood (see example below).

Guidance

Clarification in the form of guidance is provided throughout the protocol.

All requirements in the protocol applicable to a supplier type are *mandatory*.

Wording:

- *Shall*: mandatory to meet the VDF cocoa protocol requirements.
- *Should*: suggest being the desirable option, other options may be explored.

Certification

Unilever is leveraging certification as an important mechanism to achieve its commitment to deforestation-free supply chains. Certification can assist in mitigating the risk of deforestation and create traceability in the supply chain. Unilever requires its cocoa supply chain actors to supply certified volume within the Unilever supply chain. Unilever accepts the certification standards Rainforest Alliance⁷ with traceability type SG and Fairtrade⁸ with traceability type MB⁹.

RA SG traceability type

An *RA SG traceability type* provides sufficient assurance of a deforestation-free supply chain since Unilever's cut-off date of 31 December 2015. RA SG also provides sufficient assurance of segregation throughout the supply chain. Through RA's third-party independent certification process, a Unilever direct supplier supplying through an RA SG certified supply chain (Type 1 supplier) is exempt from having to demonstrate compliance with the requirements specified in the *VDF cocoa protocol - Part I - Chapter 3.1 - Volume Segregation*, and *Chapter 4 - Deforestation Land Monitoring*.

Unilever requires traceability to origin data to be available at the direct supplier level. Under the RA certification for SG traceability type such data is not requested, therefore the requirements specified in the *VDF cocoa protocol - Part I - Chapter 3.2 - Traceability to Origin* apply, and compliance is independently verified.

Fairtrade MB traceability type

A *Fairtrade MB traceability type* does not provide sufficient assurance of a deforestation-free supply chain since Unilever's cut-off date of 31 December 2015. Fairtrade MB also does not provide sufficient assurance of segregation and traceability throughout the supply chain. Under Fairtrade MB, volume can be mixed with uncertified volume and no traceability to origin data is required to be available at the direct supplier level.

⁷ [Rainforest Alliance Sustainable Agriculture Standards](#)

⁸ [Fairtrade Standards](#)

⁹ Direct suppliers that are not RA certified with traceability type SG and therefore cannot deliver cocoa volume to Unilever as RA certified utilizing the RA SG traceability type, may in 2023 follow the requirements specified in Annex II.

Unilever requires a fully segregated supply chain and traceability to origin data to be available at the direct supplier level, therefore a direct supplier supplying through a Fairtrade MB certified supply chain (Type 2 supplier) is required to demonstrate compliance with all the requirements specified in the *VDF cocoa protocol - Part I* and compliance is independently verified.

Supplier Type

Type 1 Supplier

A Unilever direct supplier supplying through an RA SG certified supply chain is referred to throughout the protocol as *“Type 1: RA SG direct supplier”*. A Type 1 supplier is RA certified and supplies RA certified cocoa volume to Unilever under the SG traceability type⁹.

The RA standard is benchmarked against Unilever’s deforestation-free objectives. Suppliers delivering cocoa volume under the RA SG traceability type, are exempt from having to demonstrate evidence of compliance with the requirements specified in the *VDF cocoa protocol - Part I - Chapter 3.1 - Volume Segregation*, and *Chapter 4 - Deforestation Land Monitoring*.

Type 2 Supplier

A Unilever direct supplier supplying through a Fairtrade MB certified supply chain is referred to throughout the protocol as *“Type 2: Fairtrade MB direct supplier”*. A Type 2 supplier is Fairtrade certified and supplies Fairtrade certified cocoa volume to Unilever under the MB traceability type.

The Fairtrade standards are not benchmarked against Unilever’s deforestation-free objectives. Suppliers delivering cocoa volume under the Fairtrade MB traceability type. The Type 2 supplier is responsible for demonstrating evidence of compliance with all the requirements specified in the *VDF cocoa protocol - Part I*.

Type 3 Supplier

A Unilever direct supplier supplying Unilever with a finished product from a chocolate manufacturer through an RA SG certified supply chain is referred to throughout the protocol as *“Type 3: RA SG trader”*. A Type 3 supplier is RA certified and supplies RA certified cocoa volume to Unilever under the SG traceability type⁹.

The Type 3 supplier sources volume from a Type 1 supplier. The Type 3 supplier is exempt from having to demonstrate compliance with the requirements specified in the *VDF cocoa protocol - Part I - Chapter 3.1 - Volume Segregation*, *Chapter 3.2 - Traceability to Origin*, *Chapter 4 - Deforestation Land Monitoring*, and *Chapter 6 - VDF % Claim Calculation Method and Claim Transfer*. The main responsibility of a Type 3 supplier is to ensure that the management system is in place and that volume is administratively tracked.

PART I: REQUIREMENTS FOR UNILEVER'S COCOA SUPPLIERS

The suppliers that fall under the specified supplier types within this VDF cocoa protocol have to ensure compliance with the requirements as detailed in this protocol.

The following is required to supply VDF volume and communicate a VDF % claim:

- A **VDF supplier declaration** for the derived cocoa volume corresponding with the volume supplied to Unilever. For the cocoa to be declared VDF the equivalent volume purchased by Unilever has to be sourced from an origin that is not now and has not been, associated with deforestation that occurred after 31 December 2015.
- A **chain of custody** from the origin to Unilever is in place, demonstrating traceability to the deforestation-free origin of the cocoa to Unilever.
- **Supplier management systems and processes** that are sufficiently robust and it is verified that Unilever's Type 1, Type 2, and Type 3 supplier manages its:
 - quality management system;
 - suppliers and supply chain;
 - chain of custody (volume reconciliation);
 - traceability to origin (*where applicable*);
 - land monitoring system (*where applicable*).

1 QUALITY MANAGEMENT SYSTEM

1.1 Commitment

Responsibilities

Applicable to Type 1: RA SG direct supplier and Type 2: Fairtrade MB direct supplier.

- 1.1.1 The supplier shall have a documented policy or commitment to not source from deforested land after 31 December 2015.

Guidance

For example, the supplier may sign and commit to the Unilever People & Nature policy.

1.2 Management System

Responsibilities

Applicable to Type 1: RA SG direct supplier, Type 2: Fairtrade MB direct supplier, and Type 3: RA SG trader.

- 1.2.1 The supplier shall have complete and up-to-date procedures available covering the implementation of all the applicable VDF cocoa protocol requirements.

Guidance:

*The procedures have to be in accordance with the scale and complexity of the supplier.
The procedures do not have to refer to the VDF cocoa protocol requirements specifically, as long as the intent of the VDF cocoa protocol requirements is met.*

- 1.2.2 The supplier shall demonstrate how roles and responsibilities for compliance with the VDF cocoa protocol are established within the Unilever supply chain. This shall specifically include:
- volume segregation requirements (*not applicable for Type 1 RA SG direct supplier and Type 3 RA SG trader*);
 - collection of traceability to origin data (*not applicable for Type 3 RA SG trader*);
 - implementation of a land monitoring system, ensuring that the supply bases are monitored on deforestation from 31 December 2015 (*not applicable for Type 1 RA SG direct supplier and Type 3 RA SG trader*);
 - calculation and communication of the VDF % claim (*not applicable for Type 3 RA SG trader*).
- 1.2.3 The supplier shall have identified person(s)/position having overall responsibility for and authority over the implementation and compliance with all the applicable VDF cocoa protocol requirements and/or has identified in documented procedures the different responsibilities within the organization to ensure compliance with the requirements.

- 1.2.4 The supplier shall establish and implement a training plan according to the qualifications and/or training measures defined for each procedure.
- 1.2.5 The responsible personnel shall demonstrate awareness of the organization's procedures for the implementation of the applicable VDF cocoa protocol requirements.
- 1.2.6 The supplier shall have a protocol for the identification of non-compliance (including externally raised grievances) related to deforestation-free supply chains or agree to the Unilever grievance and non-compliance process. In the case of non-compliance, the supplier shall make sure that the non-compliance is appropriately followed up.

2 SUPPLY CHAIN MANAGEMENT

2.1 Supplier Management

Responsibilities

Applicable to Type 1: RA SG direct supplier, Type 2: Fairtrade MB direct supplier, and Type 3: RA SG trader.

- 2.1.1 The supplier shall have due diligence processes in place for the selection of direct and indirect suppliers.
- 2.1.2 The supplier shall establish and maintain up-to-date records of all suppliers (including intermediaries) supplying within the Unilever cocoa supply chain. This shall specifically include:
 - a) identification of the supplier (e.g. name, address, other relevant information);
 - b) the supplier's certificate number and traceability type (RA SG, Fairtrade MB);
 - c) if applicable, the processing steps involved per supplier.
- 2.1.3 The supplier shall have documentation available demonstrating that communication and transparency are maintained between the supplier, its suppliers, and other stakeholders.

2.2 Certification

Responsibilities

Applicable to Type 1: RA SG direct supplier, Type 2: Fairtrade MB direct supplier and Type 3: RA SG trader.

- 2.2.1 The supplier shall be certified Rainforest Alliance for the traceability type SG or Fairtrade for the traceability type MB.
- 2.2.2 The supplier shall deliver all cocoa volume within the Unilever supply chain as Rainforest Alliance or Fairtrade certified utilizing the Rainforest Alliance SG or Fairtrade MB traceability type.
- 2.2.3 The supplier shall have evidence that any certification claim made is valid and complies with the applicable certification scheme requirements.

3 SEGREGATION AND TRACEABILITY REQUIREMENTS

3.1 Volume Segregation

Responsibilities

Applicable to Type 2: Fairtrade MB direct supplier.

Guidance

Unilever requires a segregated supply chain for its VDF volume. Therefore, VDF volume has to be kept physically segregated from non-VDF volume throughout the entire supply chain starting from the origin (farm) up to the Unilever premises.

- 3.1.1 The supplier shall implement the requirements of the *VDF cocoa protocol - Part I - Chapter 3.1 - Volume Segregation* at the level of a single physical site, for all its processes (including outsourced processes).
- 3.1.2 The supplier shall ensure and verify physical segregation by keeping clear procedures and records at the supplier level.
- 3.1.3 The supplier shall ensure and verify physical segregation by keeping clear procedures and records from the farm up until the supplier.
- 3.1.4 The supplier shall have documented procedures and records in place demonstrating how VDF volume is received at the first point of purchase (e.g. cooperative or the first trader receiving the cocoa from the farmers).
- 3.1.5 The supplier shall have a system in place that is designed to ensure no intermixing occurs between VDF volume and non-VDF volume at the supplier level.
- 3.1.6 The supplier shall have a system in place that is designed to ensure no intermixing occurs between VDF volume and non-VDF volume from the farm up until the supplier.
- 3.1.7 The supplier shall identify and record all critical control points where there is a risk of uncontrolled mixing or substitution between VDF volume and non-VDF volume, including outsourced activities (e.g. subcontracts for storage, transport, or others) throughout the supply chain.

3.2 Traceability to Origin

Responsibilities

Applicable to Type 1: RA SG direct supplier and Type 2: Fairtrade MB direct supplier.

- 3.2.1 The supplier shall have documented evidence to demonstrate that VDF volume is traceable and can be traced back to the origin/farm through a physically segregated supply chain.
- 3.2.2 The supplier shall have a robust due diligence system in place for collecting, storing, and validating traceability data. This information shall demonstrate that the supplier's origin sources are deforestation-free since 31 December 2015.

Guidance

Robust processes for the collection and validation of traceability data include:

- *Timebound commitments which are in line with Unilever requirements and implementation plans to achieve 100% traceability to origin for Unilever volume.*
- *SOP for engaging and disseminating knowledge on how to collect traceability data to new and existing cooperatives or other parties responsible for data collection.*
- *Systems in place for collecting, storing, and validating traceability evidence e.g. polygon maps, volume delivered, etc.*
- *For cocoa beans from Côte d'Ivoire and Ghana, compliance with the new national government traceability systems.*
- *Procedures and field staff allocated to regularly visit cooperatives to verify the traceability data supplied, and understand systems and control points the cooperatives have in place for data collection. The procedures have to prescribe how the frequency of visits is determined, taking into account the risk of incomplete/incorrect traceability data or occurrences of deforestation. Factors to be considered include:*
 - *changes in the farmer supply base and material flow;*
 - *proximity of farmers to forest areas;*
 - *new plantings.*
- *Collaboration with external local partners for collection, validation, and analysis of traceability data. Descriptions of the process followed by these external parties have to be made available on request.*
- *Risk assessments and/or non-compliance procedures for cooperatives/intermediaries not submitting the requested information.*
- *Documented improvement plans with cooperatives/intermediaries lagging in the submission of data and validation.*
- *Progress reports and quarterly summaries of traceability processes across the supply base are updated and available.*

3.2.3 The supplier shall keep records of its farmer supply base. This shall at a minimum include:

- unique farm code per farm;
- name of the cooperative (if applicable);
- certification and traceability type (Rainforest Alliance certified or Fairtrade certified).

3.2.4 The supplier shall obtain, for each origin source polygon maps of any farm in the form of shapefiles [.shp] linked with a unique farm code.

3.2.5 The preferred data collection method is through polygon maps. If it is not possible for the supplier to obtain polygon maps, the supplier shall have a written agreement with Unilever authorizing the use of GPS data as a data collection method.

- 3.2.6 In the case where an external party collects traceability to origin data, the external party's processes for the validation of traceability to origin information, summary reports, and/or other outputs delivered shall be made available during the verification assessment.
- 3.2.7 In the case the supplier cannot provide traceability information across all volume it delivers to Unilever and therefore cannot ensure no intermixing between VDF volume and non-VDF volume, the supplier shall demonstrate its aim to achieve 100% traceability to origin by the end of 2023.

4 DEFORESTATION LAND MONITORING

4.1 Land Monitoring System

Responsibilities

Applicable to Type 2: Fairtrade MB direct supplier.

Guidance

In all supply chains, a party is required to monitor deforestation, this may be an actor other than the Type 2 supplier. It is however the responsibility of the Type 2 supplier to identify the actor in the supply chain that is responsible for land monitoring (see requirement 1.2.2). The identified actor has to demonstrate compliance with the requirements specified in the VDF cocoa protocol - Part I - Chapter 4 - Deforestation Land Monitoring.

The supplier may agree to Unilever carrying out the land monitoring. In that case, the supplier has the responsibility to provide Unilever with the plantation location data that Unilever needs for land monitoring.

- 4.1.1 The land monitoring system shall cover all origin sources from the cooperatives and/or intermediaries that are within the Unilever supply chain, and shall cover the farmer's entire farm area, not only the cocoa-planted areas.
- 4.1.2 The land monitoring system shall provide regular monitoring reports (weekly and no less regularly than quarterly).

Guidance

Land monitoring shall be performed regularly as it concerns a continuous process that also aims to identify and respond to any potential new deforestation in the sourcing area.

- 4.1.3 The land monitoring system shall be accompanied by a clear process for verifying incoming alerts on deforestation, including where needed on-ground verification of the received alert.
- 4.1.4 The land monitoring system shall cover monitoring from 31 December 2015 to the present.

Guidance

The cut-off date of 31 December 2015 takes precedence on local legislation, whichever is earlier. When local legislation prescribes an earlier date than 31 December 2015 it implies that the land monitoring system shall cover monitoring from the date as prescribed in local legislation.

- 4.1.5 The type of land monitoring shall be specified and shall include: (1) geospatial monitoring, and/or (2) field visits.
- Land monitoring may be performed using a geospatial monitoring system. For geospatial monitoring one or more data sets (for example, but not limited to Sentinel, Nasa's Landsat, or National Satellite Monitoring Systems) with high-resolution images (at least 1.5-meter resolutions) shall be used and, where a supplier has this information available, should include base layers of HCS and HCV areas.
 - In the case where land monitoring via a geospatial monitoring system is not possible, land monitoring may be performed via the implementation of regular field visits to the origin sources. The supplier shall demonstrate having conducted field visits since the cut-off date of 31 December 2015, or other evidence demonstrating that no deforestation occurred since the cut-off date.
- 4.1.6 In the case of land monitoring through field visits, the frequency of on-site visits shall be determined by taking into account the deforestation risk. Factors to be considered include:
- a) changes in the farmer supply base and material flow;
 - b) proximity of farmers to forest areas;
 - c) new plantings.
- 4.1.7 The land monitoring system shall confirm that no production or processing occurs in protected areas or its officially designated buffer zones, except where it complies with applicable law. In that case, the management plan of the cooperative/supplier/intermediary shall include at least:
- a) The identification of the area boundaries accessible for production and processing.
 - b) The communication of the area boundaries accessible for production to producers (cooperative/farmer).
 - c) The ban on further conversion and new land clearing outside the area.
 - d) The actions taken to mitigate or compensate for impacts on the environment (e.g. reforestation, adoption of agroforestry practices, and/or the establishment of biological corridors).
 - e) The clearly defined roles for supervision and implementation of the management plan and time frames.

5 RECORD KEEPING AND VOLUME RECONCILIATION

5.1 Volume Recording

Responsibilities

Applicable to Type 1: RA SG direct supplier, Type 2: Fairtrade MB direct supplier, and Type 3: RA SG trader.

- 5.1.1 The supplier shall identify and document the main processing steps involving a change of material volume or weight and specify the conversion factor(s) for each processing step. Where measuring at each processing step is not feasible, the conversion factor for the total processing steps should be used.

Guidance

The supplier can use RA conversion factor rates for cocoa¹⁰ or its own conversion factors (provided that evidence is demonstrated of the calculation method) to record incoming cocoa volume, and outgoing cocoa volume sold to Unilever.

- 5.1.2 The supplier shall operate a material accounting system to record cocoa material data, including input quantities received and output quantities supplied within the Unilever supply chain. At a minimum this shall include the following information:
- inputs: product description and quantities (by volume or weight);
 - outputs: product description and quantities (by volume or weight) and VDF % claim (*VDF % claim not applicable for Type 3 RA SG trader*);
 - conversion factor from cocoa bean to output;
 - information sufficient to link the purchase document (e.g. invoice) to the sales document (e.g. invoice).
- 5.1.3 The supplier shall maintain up-to-date volume summaries (at least quarterly updated) demonstrating that the output quantities are compatible with the input quantities and the VDF % claim (*VDF % claim not applicable for Type 3 RA SG trader*).

¹⁰ [Rainforest Alliance Volume Calculator](#)

6 VDF % CLAIM CALCULATION METHOD AND CLAIM TRANSFER

Responsibilities

Applicable to Type 1: RA SG direct supplier and Type 2: Fairtrade MB direct supplier.

6.1 VDF % Claim

- 6.1.1 The supplier shall calculate the VDF % claim for its cocoa supply base per cocoa origin source or aggregated VDF % claim for its input and specify the origin sources used.

Guidance

The VDF % claim is 100% when:

- a) there is no observed deforestation since 31 December 2015 at the origin source OR, there has been verified remediation of deforestation post 31 December 2015; and*
- b) there is 100% traceability to the origin source.*

If either a or b cannot be evidenced, a VDF 0% claim is awarded for the specific origin source and the volume originating from the source.

If for each origin source, the necessary information to calculate the VDF % claim is not available, the supplier can use the aggregated VDF % claim, indicating the total cocoa volume and VDF % claim for its input and specifying the origin sources used.

- 6.1.2 The supplier shall calculate the VDF % claim for each cocoa product (cocoa bean, cocoa butter, cocoa powder, cocoa liquor) that is supplied to Unilever.

Guidance

The formula for calculating the VDF % claim is:

$$VDF \% = \frac{VDF\ volume}{(non-VDF\ volume + VDF\ volume)} \times 100\%$$

E.g.

VDF volume = 800 tonnes

Non-VDF volume = 200 tonnes

Therefore, $\frac{(800)}{(200+800)} \times 100\% = 80\% VDF^$*

** the VDF % claim has to be rounded-down.*

- 6.1.3 The supplier shall have complete and up-to-date records available that demonstrate how the VDF % claim is calculated for the input and output volume.

- 6.1.4 The supplier shall share a VDF supplier declaration with Unilever, at least every quarter. The VDF supplier declaration shall include the following information, for the volume supplied in the Unilever supply chain or to Unilever covering the applicable period:
- a) identification of the supplier (e.g. name, address, other relevant information);
 - b) identification of the buyer (e.g. name, address, other relevant information);
 - c) the period the VDF supplier declaration covers;
 - d) product name and description (cocoa butter, cocoa powder, or cocoa liquor);
 - e) product quantity;
 - f) VDF % claim corresponding to the supplied volume per buyer.

Guidance

The Type 1 and Type 2 supplier have to communicate the VDF % claim to Unilever. The claim is only a valid claim for Unilever and cannot be used as input for any other deforestation-free and/or conversion-free claim.

- 6.1.5 In the case the supplier delivers to a Type 3 RA SG trader, the supplier shall also include this information in the VDF supplier declaration.

PART II: UNILEVER INDEPENDENT THIRD-PARTY VERIFICATION GUIDANCE

Purpose and Scope

To ensure the communication of accurate and reliable data, Unilever requires all supplier types to undergo an annual verification assessment against the supplier-specific requirements specified in the VDF cocoa protocol. The verification assessment is executed by a third-party verification body.

All Unilever Type 1, Type 2 and Type 3 suppliers are subject to verification. Other upstream supply chain actors may be subject to verification.

The purpose of this guidance is to:

- a) Ensure the implementation of a robust and objective system for the verification of the VDF cocoa protocol requirements.
- b) Set out the verification requirements and step-by-step verification process for verification bodies.
- c) Illustrate the verification process to suppliers undergoing the verification assessment.

Summary of the Verification Process

The verification process starts with identifying a verification strategy and verification planning based on pre-information gathered by the verification body. Subsequently, the verification assessment is conducted at the selected sites. The verification body then compiles a detailed report and if required, lists any minor or major NCs that emerged during the verification assessment. Once major NCs are closed (within the deadline) and the verification report is complete, the verification body issues a verification statement confirming that the supplier has been independently verified and that a chain of custody is in place demonstrating traceability to a deforestation-free origin of the cocoa supplied to Unilever.

1 VERIFICATION STRATEGY AND IMPLEMENTATION

1.1 Frequency of Verification Assessment

- 1.1.1 The verification body shall issue or re-issue a verification statement annually based on the outcome of the independent verification assessment.
- 1.1.2 The verification body shall conduct an independent verification assessment at least annually and not later than 15 months after the previous verification assessment.
- 1.1.3 If the verification body finds (a significant number of) major NCs or the verification body has other concerns, more frequent verification should be conducted.

1.2 Scope of Supplier Verification

- 1.2.1 The verification body shall verify against all applicable VDF cocoa protocol requirements and any additional documentation.
- 1.2.2 The verification body shall annually verify all Unilever Type 1, Type 2, and Type 3 suppliers.
- 1.2.3 Depending on the verification strategy, the verification body shall verify supply chain actors other than the Type 1, Type 2, or Type 3 supplier.

1.3 Verification Strategy

- 1.3.1 Before the start of the verification assessment, the verification body shall gather information to identify an appropriate verification strategy. The verification strategy shall be tailored to the type of supplier and its sourcing approach.
- 1.3.2 Independent of the supplier type, the verification body shall:
 - a) Request procedures or other documentation the supplier has in place to ensure the chain of custody of the Unilever volume.
 - b) Request an overview of the incoming/outgoing transactions of the Unilever volume and any conversion factors, applied.
 - c) Request the VDF supplier declarations of the verification period as well as the VDF % claim calculations. The verifier should at a minimum understand if the calculation is completed in full or if any information is missing.
 - d) In the case the supplier has multiple sites from which it directly supplies to Unilever, the verifier should understand how many sites there are, the addresses of the locations, how the data is handled, and whether there is a central location that withholds all data.
 - e) All required data to perform sampling and risk assessment (*risk assessment not applicable for Type 1 and Type 3 supplier*) (i.a. number of directly supplying sites to Unilever, number of sites with physical possession, number of farmers, number of supply chain actors).

1.4 Sampling Methodology

Multiple Direct Supplying Sites

- 1.4.1 In the case of a Type 1, Type 2, or Type 3 supplier with multiple sites supplying directly to Unilever, the verification body should use the following sampling methodology: rounded-up

- square root (\sqrt{v}) of the total number of direct supplying sites (e.g. 5 direct supplying sites therefore $\sqrt{5} = 2,24$ so 3 direct supplying sites are within the sample and should be verified).
- 1.4.2 The verification body shall verify the selected direct supplying sites against all applicable requirements specified in the *VDF Cocoa Protocol - Part I*.
 - 1.4.3 In the case of an initial verification assessment, priority can be given to the sites with the highest volume received. The verification body should make sure that all the direct supplying sites are verified throughout the following years when conducting surveillance verification assessments.

Multiple Sites Taking Physical Possession

Type 2 Supplier

- 1.4.4 In the case of a Type 2 supplier with multiple sites taking physical possession of Unilever cocoa volume, the verification body should use the following sampling methodology: rounded-up square root (\sqrt{v}) of the total number of sites with physical possession (e.g. 12 sites take physical possession therefore $\sqrt{12} = 3,46$ so 4 sites with physical possession are within the sample and have to be verified).
- 1.4.5 In the case of outsourced activities, a separate sample should be taken where the verification body should use the same sampling methodology: rounded-up square root (\sqrt{v}) of the total number of outsourcing locations (e.g. 5 outsourced locations therefore $\sqrt{5} = 2,24$ so 3 outsourcing locations are within the sample and have to be verified).
- 1.4.6 In the case of a Type 2 supplier with multiple sites supplying directly to Unilever, the verification body should first determine the sample of direct supplying sites to be verified based on the *VDF cocoa protocol - Part II - Chapter 1.4 - Sampling Methodology - Requirements 1.4.1 to 1.4.3*. Then a sample has to be taken over the total number of sites that take physical possession and fall under the responsibility of the sampled direct supplying sites. The verification body should use the following sampling methodology: rounded-up square root (\sqrt{v}) of the total number of sites with physical possession that fall under the responsibility of the sampled direct supplying sites (e.g. 3 direct supplying sites are within the sample, the 3 sites together count 8 sites with physical possession, therefore $\sqrt{8} = 2,83$ so 3 sites with physical possession are within the sample and have to be verified).
- 1.4.7 The verification body should apply the same sampling method specified in the *VDF cocoa protocol - Part II - Chapter 1.4 - Sampling Methodology - Requirement 1.4.6* to outsourced locations.
- 1.4.8 The verification body shall verify the selected sites with physical possession against the requirements specified in the *VDF cocoa protocol - Part I - Chapter 3.1 - Volume Segregation*.
- 1.4.9 In the case of an initial verification assessment, the verification body should give priority to the sites where processing takes place. The verification body should make sure that all the sites are verified throughout the following years when conducting surveillance verification assessments.

Supply Chain Actors

Type 2 Supplier

Guidance

The purpose of verifying supply chain actors more upstream than the Type 2 supplier is to confirm compliance with the requirements specified in the VDF cocoa protocol - Chapter 3.1 - Volume Segregation throughout the supply chain. The focus of the verification body should be on understanding how supply chain actors within the Unilever supply chain are managing segregation and monitoring the incoming and outgoing cocoa volume.

Based on a risk assessment (see table 1) of the Type 2 supplier, a sample has to be taken to verify the supply chain actors of the Type 2 supplier that deliver volume within the Unilever supply chain.

1.4.10 The verification body should use the below formula to determine the minimum number of supply chain actors that should be verified.

$s = R \sqrt{x}$, where:

s = number of farmers or other supply chain actors to be verified

R = risk based on risk assessment

x = total number of farmers or other supply chain actors

1.4.11 The risk assessment matrix (table 1) divides supply chain actors into two types: (1) farmers, and (2) other supply chain actors. The verification body should fill in the risk assessment matrix by taking the following steps:

- Step 1: determine the total number of farmers that deliver volume through the Type 2 supplier to Unilever and the total number of other supply chain actors (other than farmers) within the supply chain of the Type 2 supplier that deliver volume through the Type 2 supplier to Unilever;
- Step 2: fill in the risk assessment matrix and calculate the number of farmers and other supply chain actors to be verified;
- Step 3: determine which farmers and supply chain actors have to be verified during the verification assessment.

Guidance

For example, a Type 2 supplier buys from a supply chain with 5 other supply chain actors which buy from 100 farmers total. The risk determined from the risk assessment for other supply chain actors is 0.6 then $0.6 \times \sqrt{5} = 1.34$ so 2 other supply chain actors should be verified. The risk determined from the risk assessment for farmers is 0.5 then $0.5 \times \sqrt{100} = 5$ so 5 farmers should be verified).

Table 1. Risk Assessment Matrix.

Risk factor		Score	Score given: farmers	Score given: other supply chain actors
Part I - Chapter 2 - Supply Chain Management system	Previous verification assessment resulted in 0 NCs	0.1		
	Previous verification assessment resulted in only minor NCs	0.2		
	It concerns initial verification	0.2		
	Previous verification assessment resulted in 1 or more major NCs	0.3		
Part I - Chapter 3.1 - Volume Segregation	Previous verification assessment resulted in 0 NCs	0.1		
	Previous verification assessment resulted in only minor NCs	0.2		
	It concerns initial verification	0.2		
	Previous verification assessment resulted in 1 or more major NCs	0.3		
Part I - Chapter 3.2 - Traceability to Origin	Previous verification assessment resulted in 0 NCs	0.1		
	Previous verification assessment resulted in only minor NCs	0.2		
	It concerns initial verification	0.2		
	Previous verification assessment resulted in 1 or more major NCs	0.3		
Outcome Previous Supply Chain Actor Verification Assessments	Previous supply chain actor verification assessment resulted in 0 NCs	0.1		
	Previous supply chain actor verification assessment resulted in only minor NCs	0.2		
	It concerns initial verification	0.2		
	Previous supply chain actor verification assessment resulted in 1 or more major NCs	0.3		
Total risk score				
Total number of farmers/ other supply chain actors				
Outcome verification sample ($s = R \sqrt{x}$)				

- 1.4.12 The verification body shall select a sample that is representative of the Type 2 supplier. The following should be taken into consideration:
- a) volume sold (prioritize the largest volume);
 - b) previously verified by the verification body (prioritize supply chain actor not previously verified);
 - c) other criteria selected by the verification body.

Guidance

The verification body may decide to verify a supply chain actor outside the sample in the case of any concern or identification of a risk. For example:

- *a cooperative was found to have weak control points to ensure the origin data or traceability data collected (e.g. polygons);*
- *unverified deforestation alerts are recorded by the cooperative, the supplier, or another supplier in the supply chain.*

1.5 Desk or On-site Verification

Type 1: RA SG Direct Supplier

- 1.5.1 The verification body should conduct desk verification of a Type 1 supplier selected site. On-site verification can be conducted if a specific risk is determined by the verification body.
- 1.5.2 The verification body should clearly state the rationale for demanding on-site verification of a Type 1 supplier selected site in the verification report.
- 1.5.3 Based on the following factors, the verification body may decide to conduct on-site verification of a selected site or other supply chain actor:
- a) incomplete digital information;
 - b) incomplete traceability to origin information (e.g. traceability to origin information does not cover the entire supply base).

Type 2: Fairtrade MB Direct Supplier

- 1.5.4 The verification body should conduct desk verification of a Type 2 supplier selected site. On-site verification can be conducted if a specific risk is determined by the verification body.
- 1.5.5 Based on the following factors, the verification body may decide to conduct on-site verification of a Type 2 supplier selected site:
- a) incomplete digital information;
 - b) incomplete traceability to origin information (e.g. traceability to origin information does not cover the entire supply base);
 - c) there is a deforestation alert for which follow-up evidence has not been provided.
- 1.5.6 The verification body shall conduct on-site verification of the selected sites with physical possession and minimally verify the *VDF cocoa protocol - Part I - Chapter 3.1 - Volume Segregation - Requirements 3.1.1, 3.1.2, and 3.1.5.*

- 1.5.7 The verification body shall conduct on-site verification of the selected supply chain actor and minimally verify the *VDF cocoa protocol - Part I - Chapter 3.1 - Volume Segregation - Requirements 3.1.1, 3.1.2, and 3.1.5*.
- 1.5.8 In the case of desk verification, the verification body should clearly state the rationale for demanding desk verification of the selected supply chain actor or the selected site with physical possession in the verification report.

Type 3: RA SG Trader

- 1.5.9 The verification body should conduct desk verification of a Type 3 supplier selected site. On-site verification can be conducted if a specific risk is determined by the verification body.
- 1.5.10 The verification body should clearly state the rationale for demanding on-site verification of a Type 3 supplier selected site in the verification report.
- 1.5.11 Based on the following factors, the verification body may decide to conduct on-site verification of a Type 3 supplier selected site:
 - a) incomplete digital information;
 - b) incomplete traceability to origin information (e.g. traceability to origin information does not cover the entire supply base).

1.6 Annual Verification

Self-assessment

- 1.6.1 The verification body should evaluate the self-assessment after the supplier has completed the self-assessment.
- 1.6.2 The verification body should decide if a supplier is sufficiently prepared to undergo the verification assessment.
- 1.6.3 When the supplier is considered to be sufficiently prepared, the verification body should arrange a date for the initial verification assessment.

Initial Verification

- 1.6.4 The verification body shall issue a verification statement, after the initial verification and if no major NCs are open.

Surveillance Verification

- 1.6.5 Following initial verification, the verification body shall undertake annual surveillance verification assessments, not later than 15 months after the previous verification.
- 1.6.6 The verification body shall re-issue the verification statement to the verified direct supplier, after the surveillance verification and if no major NCs are open.

2 VERIFICATION PLAN

- 2.1.1 Once the verification body has identified a verification strategy the verification body should compile and share a verification plan with the supplier before the assessment.
- 2.1.2 The verification plan should include the following information:
 - a) date and time of the verification assessment;
 - b) location(s) of the verification assessment;
 - c) documents to be reviewed;
 - d) supplier type
 - e) supplier sites and supply chain actors to be verified (based on sampling methodology);
 - f) people to be interviewed during the verification assessment;
 - g) scope of the verification assessment;
 - h) version number of VDF cocoa protocol;
 - i) estimated duration for each part of the verification assessment, confidentiality, and information security.

3 VERIFICATION REPORT

- 3.1.1 Upon finalization of the verification assessment, the verification body shall complete a verification report.
- 3.1.2 The verification report shall present the findings of the verification assessment, with a detailed description of any NCs identified.
- 3.1.3 The verification report shall include, at a minimum:
 - a) date and time of the assessment;
 - b) name of the verifier, reviewer, and verification body;
 - c) evaluation type (initial verification, surveillance verification);
 - d) scope of the verification assessment (product, sites within the scope, version number of VDF cocoa protocol);
 - e) verification strategy and sampling methodology adopted;
 - f) sites verified via on-site or desk verification;
 - g) description of the site/sites verified;
 - h) where applicable, changes in the scope of the supplier (e.g. sites within the scope);
 - i) a brief description of the QMS implemented describing the processes for handling traceability incoming and outgoing data;
 - j) description of the supply chain and land monitoring system;
 - k) description and evaluation of any deforestation alerts;
 - l) overview of the findings including NCs;
 - m) description of the evaluation of (closed) NCs of previous verification assessments and missing evidence if any (including NC status e.g. open/closed);
 - n) final statement on the outcome of the assessment;
 - o) annexes may be included demonstrating additional information such as photos or copies of documentation.
- 3.1.4 The verification report shall be shared with the verified supplier.

4 NON-COMPLIANCES (NCs)

4.1 Major and Minor Non-Compliances (NCs)

- 4.1.1 The verification body shall classify any identified NC into minor NC or major NC depending on the NC's impact.
- 4.1.2 The verification body shall upgrade a minor NC to a major NC if the minor NC is not resolved before the next verification assessment.
- 4.1.3 The verification body shall inform Unilever of any detection of deforestation during the verification assessment so Unilever can include it in its grievance process.

Guidance

NCs represent failures in the management system of the supplier to demonstrate compliance with one or more of the VDF cocoa protocol requirements.

The impact of a minor NC is limited and does not result in systemic failure of the supplier management system preventing it to deliver on Unilever's no deforestation commitments. Minor NCs have to be corrected by the following verification assessment latest. Examples of minor NCs are:

- *The supplier made unsystematic mistakes in the calculation of the VDF % claim.*
- *The supplier made unsystematic mistakes in the reporting traceability to origin information e.g. farmer ID or volume delivered.*

The impact of a major NC is considered critical, either in isolation or in combination with other NCs, and results in or is likely to result in the fundamental failure of the supplier's management system preventing it to deliver on Unilever's no deforestation commitments, or has not been sufficiently addressed once identified. Major NCs shall be corrected within 42 calendar days of the closing meeting. Examples of major NCs are:

- *The supplier does not have a system to validate traceability to origin information and verification confirms incorrect data communication.*
- *The supplier does not have a system to verify no deforestation for its origin sources.*
- *The supplier does not collect and/or communicate traceability to origin information (e.g. origin sources and corresponding polygons).*
- *The occurrence of deforestation at the origin source is confirmed via unresolved satellite monitoring alerts, field inspection during verification, or Unilever satellite monitoring.*

The verification body may identify the initial stages of a problem, that does not constitute an NC but could lead to a future NC, if unaddressed. An observation has to be recorded in the verification report as "observation".

- 4.1.4 The verification body shall evaluate the available evidence from the supplier to close the NC, based on:
- NC root cause analysis;
 - NC impact analysis;
 - evidence of implementation of corrective and preventive actions.
- 4.1.5 The verification body shall decide to close the NC if it is deemed that sufficient action by the supplier is taken to correct and prevent the reoccurrence of the NC.

Guidance

The extent of action required to close an NC may vary depending on whether it is classified as a major or minor NC, the root cause, the impact, or the risk. In most cases, the verification body can evaluate whether sufficient actions to correct and prevent the NC have been taken through a desk evaluation (documents or photographs submitted by the supplier). In some cases, the verification body may need to (re)visit the supplier or other supply chain actor to ensure that the NC has been corrected.

- 4.1.6 In the case the verification body decides to (re)visit a location (e.g. direct supplier, other suppliers, cooperative, farmer) the verification body should plan a visit as soon as possible within the deadline of the NC.

4.2 Remediation Plans

- 4.2.1 The verification body shall verify if a supplier has put in place a restoration and remediation plan after the confirmed conversion of natural forest and wishes to report the corresponding area within Unilever's supply base.
- 4.2.2 The verification body shall verify that the restoration and remediation plan complies with the following minimum requirements:
- the restoration and remediation plan has is being carried out by competent personnel;
 - the restoration and remediation plan is being performed in compliance with best practice standards such as:
 - [Preferred by Nature Forest Ecosystem Restoration – Field Verification Standard](#);
 - [Accountability Framework Operational Guidance on Environmental Restoration and Compensation](#);
 - [World Resources Institute Global Restoration Initiative](#).
 - the restoration and remediation plan has undergone an independent verification assessment confirming performance according to best practice standards.

5 VERIFICATION DECISION

- 5.1.1 The verification body shall take a verification decision after finalizing the verification report. In the case of major NCs, after sufficient evidence has been presented to close the NC.
- 5.1.2 The verification body shall consider a verified supplier *in conformance* and delivering in compliance with the VDF cocoa protocol requirements when the independent verification assessment has been conducted completely and there are no outstanding major NCs.
- 5.1.3 The verification body shall consider a verified supplier *not in conformance* if one or more major NCs have been identified.
- 5.1.4 The verification body shall not (re-)issue a verification statement until the verification body has determined that there is sufficient additional evidence to close all major NCs before the deadline.
- 5.1.5 If the major NC is not closed in due time, the verification body shall not issue or re-issue a verification statement. If a supplier has a current valid verification statement, the verification body shall discontinue the current valid verification statement until the verification body has assessed and determined that there is sufficient additional evidence to close the major NC. If the verification statement is discontinued, the direct supplier is not allowed to deliver VDF volume.
- 5.1.6 The verification body shall issue a verification statement to the verified supplier after the verification assessment is completed and all the identified major NCs have been closed.
- 5.1.7 The verification statement shall confirm that the supplier has been independently verified and that the supplier complies with the VDF cocoa protocol requirements.

Guidance

The wording of the verification statement could be as follows:

“The supply chain management systems and processes in place by supplier X are verified against the VDF cocoa protocol version X. A chain of custody is in place demonstrating traceability to a deforestation-free origin of the VDF cocoa volume supplied to Unilever.”

- 5.1.8 The verification statement shall contain the following information, at a minimum:
- a) legal name and address of the supplier;
 - b) name and address of the verification body;
 - c) scope of the verification assessment conducted (including VDF cocoa protocol version, products covered);
 - d) sites included in the scope;
 - e) issue date and validity period of the statement;
 - f) statement as the example above;
 - g) a disclaimer that the verification statement is only valid to Unilever and that the statement alone does not constitute evidence that material within the scope of the statement is VDF volume;
 - h) authorization of verification body (name, function, signature).
- 5.1.9 The verification statement shall have a validity of a maximum of 15 months from the date of issuance.
- 5.1.10 In the case of the conversion of natural forest, the verification body cannot confirm that the supplier complies with these requirements until a remediation plan is fully implemented that is mutually agreed upon between the supplier and Unilever.

Guidance
Table 2 provides an overview of the steps in the verification cycle.

Table 2. Summary of Steps in the Verification Cycle.

Step no.	Activity	Timeline
1	The supplier completes the self-assessment and submits it to the verification body.	Once the supplier is ready.
2	The verification body verifies the self-assessment.	Within 14 calendar days of the completion of step 1.
3	The verification body conducts the verification assessment in line with the commodity-specific verification protocol.	Once the self-assessment reveals a satisfactory level of compliance. Planning by the verification body is based on Unilever's request.
4	The verifier informs the verified supplier of any NCs.	At the closing meeting (verbally) and within 7 calendar days of the finalization of the verification assessment (in writing).
5	The verifier composes a draft verification report ready for review.	Within 14 calendar days after the closing meeting.
6	The verifier and reviewer finalize the verification report.	Within 21 calendar days after the closing meeting.
(7)	The verified supplier provides evidence to close major NC to the verification body.	Within a maximum of 42 calendar days after the closing meeting.
(8)	The verification body evaluates available evidence for any major NC (if applicable), and if sufficient takes a positive decision.	Within 14 calendar days after the supplier presents evidence.
9	The verification body takes a verification decision and issues a verification statement following a positive decision.	Within 7 calendar days after the finalization of the verification report (in case of no major NC) or 7 calendar days after the verification body evaluated evidence to close major NC(s) (in case of major NCs)
(10)	The verified supplier provides evidence to close any minor NC to the verification body.	Before the completion of the following verification assessment.
11	For the surveillance verification assessment, the verification cycle starts from step 3. The surveillance verification includes the evaluation of any identified minor NCs.	Within 12-15 months after the verification statement issuance date.

6 VERIFICATION BODY QUALIFICATION

- 6.1.1 The independent verification assessments shall be conducted by an approved verification body.
- 6.1.2 The verification body shall comply with the following requirements:
 - a) The verification body is recognized by a national authority or an accreditation body that is a member of the International Accreditation Forum.
 - b) The verification body conducts verification assessments in conformity with ISO 19011 Guidelines for quality and/or environmental management systems verification.
 - c) The workflow of the verification process complies with the requirements of ISO/CE 17065:2012.
- 6.1.3 The verification body shall apply a four-eyes principle. This means that the work of the *verifier* conducting the verification assessment should be reviewed by an appointed *reviewer* who reviews the verification assessment findings and the report of the verifier.
- 6.1.4 The verifier of the approved verification body shall comply with the following minimum requirements:
 - a) Demonstrable experience with Rainforest Alliance Sustainable Agriculture Standards⁷ or demonstrable field experience in the cocoa sector and familiarity with field-level initiatives in the cocoa sector.
 - b) Knowledge and understanding of satellite monitoring techniques and how to verify its accuracy.
 - c) Successful completion of an ISO 19011, 9001, or 14001 auditor course.
- 6.1.5 The reviewer of the approved verification body shall comply with the following minimum requirements:
 - a) Comparable experience as verifiers.

Guidance

Third-party organizations that comply with these requirements and are willing to be approved can send a request to Unilever.

ANNEX I: INDEPENDENT VERIFICATION ASSESSMENT CHECKLIST

VERIFICATION ASSESSMENT DETAILS			
Verified supplier		Verification assessment date	
Role in the supply chain		Verifier / verification body	
Address / location			

Topic	Requirements	Compliance (Y/N/NA)	Findings and evidence
1) QUALITY MANAGEMENT SYSTEM			
1.1) Commitment	1.1.1) The supplier shall have a documented policy or commitment to not source from deforested land after 31 December 2015.		
1.2) Management System	1.2.1) The supplier shall have complete and up-to-date procedures available covering the implementation of all the applicable VDF cocoa protocol requirements.		
	1.2.2) The supplier shall demonstrate how roles and responsibilities for compliance with the VDF cocoa protocol are established within the Unilever supply chain. This shall specifically include: a) segregation requirements (<i>not applicable for Type 1 RA SG direct supplier and Type 3 RA SG trader</i>); b) collection of traceability to origin data (<i>not applicable for Type 3 RA SG trader</i>);		

	<p>c) implementation of a land monitoring system, ensuring that the supply bases are monitored on deforestation from 31 December 2015 (<i>not applicable for Type 3 RA SG trader</i>);</p> <p>d) calculation and communication of the VDF % claim (<i>not applicable for Type 3 RA SG trader</i>).</p>		
	<p>1.2.3) The supplier shall have identified person(s)/position having overall responsibility for and authority over the implementation and compliance with all the applicable VDF cocoa protocol requirements and/or has identified in documented procedures the different responsibilities within the organization to ensure compliance with the requirements.</p>		
	<p>1.2.4) The supplier shall establish and implement a training plan according to the qualifications and/or training measures defined for each procedure.</p>		
	<p>1.2.5) The responsible personnel shall demonstrate awareness of the organization’s procedures for the implementation of the applicable VDF cocoa protocol requirements.</p>		
	<p>1.2.6) The supplier shall have a protocol for the identification of non-compliance (including externally raised grievances) related to deforestation-free supply chains or agree to the Unilever grievance and non-compliance process. In the case of non-compliance, the supplier shall make sure that the non-compliance is appropriately followed-up.</p>		
<p>2) SUPPLY CHAIN MANAGEMENT</p>			

2.1) Supplier Management	2.1.1) The supplier shall have due diligence processes in place for the selection of direct and indirect suppliers.		
	2.1.2) The supplier shall establish and maintain up-to-date records of all suppliers (including intermediaries) supplying within the Unilever cocoa supply chain. This shall specifically include: a) identification of the supplier (e.g. name, address, other relevant information); b) the supplier’s certificate number and traceability type (RA SG, Fairtrade MB); c) if applicable, the processing steps involved per supplier.		
	2.1.3) The supplier shall have documentation available demonstrating that communication and transparency are maintained between the supplier, its suppliers, and other stakeholders.		
2.2) Certification	2.2.1) The supplier shall be certified Rainforest Alliance for the traceability type SG or Fairtrade for the traceability type MB.		
	2.2.2) The supplier shall deliver all cocoa volume within the Unilever supply chain as Rainforest Alliance or Fairtrade certified utilizing the Rainforest Alliance SG or Fairtrade MB traceability type.		
	2.2.3) The supplier shall have evidence that any certification claim made is valid and complies with the applicable certification scheme requirements.		
3) SEGREGATION AND TRACEABILITY REQUIREMENTS			

3.1) Volume Segregation	3.1.1) The supplier shall implement the requirements of the <i>VDF cocoa protocol - Part I - Chapter 3.1 - Volume Segregation</i> at the level of a single physical site, for all its processes (including outsourced processes).		
	3.1.2) The supplier shall ensure and verify physical segregation by keeping clear procedures and records at the supplier level.		
	3.1.3) The supplier shall ensure and verify physical segregation by keeping clear procedures and records from the farm up until the supplier.		
	3.1.4) The supplier shall have documented procedures and records in place demonstrating how VDF volume is received at the first point of purchase (e.g. cooperative or the first trader receiving the cocoa from the farmers).		
	3.1.5) The supplier shall have a system in place that is designed to ensure no intermixing occurs between VDF volume and non-VDF volume at the supplier level.		
	3.1.6) The supplier shall have a system in place that is designed to ensure no intermixing occurs between VDF volume and non-VDF volume from the farm up until the supplier.		
	3.1.7) The supplier shall identify and record all critical control points where there is a risk of uncontrolled mixing or substitution between VDF volume and non-VDF volume, including outsourced activities (e.g. subcontracts for storage, transport, or others) throughout the supply chain.		
3.2) Traceability to Origin	3.2.1) The supplier shall have documented evidence to demonstrate that VDF volume is traceable and can be		

	traced back to the origin/farm through a physically segregated supply chain.		
	3.2.2) The supplier shall have a robust due diligence system in place for collecting, storing, and validating traceability data. This information shall demonstrate that the supplier's origin sources are deforestation-free since 31 December 2015.		
	3.2.3) The supplier shall keep records of its farmer supply base. This shall at a minimum include: <ul style="list-style-type: none"> • unique farm code per farm; • name of the cooperative (if applicable); • certification and traceability type (Rainforest Alliance certified or Fairtrade certified). 		
	3.2.4) The supplier shall obtain, for each origin source polygon maps of any farm in the form of shapefiles [.shp] linked with a unique farm code.		
	3.2.5) The preferred data collection method is through polygon maps. If it is not possible for the supplier to obtain polygon maps, the supplier shall have a written agreement with Unilever authorizing the use of GPS data as a data collection method.		
	3.2.6) In the case where an external party collects traceability to origin data, the external party's processes for the validation of traceability to origin information, summary reports, and/or other outputs delivered shall be made available during the verification assessment.		
	3.2.7) In the case the supplier cannot provide traceability information across all volume it delivers to Unilever and		

	therefore cannot ensure no intermixing between VDF volume and non-VDF volume, the supplier shall demonstrate its aim to achieve 100% traceability to origin by the end of 2023.		
4) DEFORESTATION LAND MONITORING			
4.1) Land Monitoring System	4.1.1) The land monitoring system shall cover all origin sources from the cooperatives and/or intermediaries that are within the Unilever supply chain, and shall cover the farmer’s entire farm area, not only the cocoa-planted areas.		
	4.1.2) The land monitoring system shall provide regular monitoring reports (weekly and no less regularly than quarterly).		
	4.1.3) The land monitoring system shall be accompanied by a clear process for verifying incoming alerts on deforestation, including where needed on-ground verification of the received alert.		
	4.1.4) The land monitoring system shall cover monitoring from 31 December 2015 to the present.		
	4.1.5) The type of land monitoring shall be specified and shall include: (1) geospatial monitoring, and/or (2) field visits. <ul style="list-style-type: none"> Land monitoring may be performed using a geospatial monitoring system. For geospatial monitoring one or more data sets (for example, but not limited to Sentinel, Nasa’s Landsat, or National Satellite Monitoring Systems) with high-resolution images (at least 1.5-meter resolutions) shall be used and, where a 		

	<p>supplier has this information available, should include base layers of HCS and HCV areas.</p> <ul style="list-style-type: none"> • In the case where land monitoring via a geospatial monitoring system is not possible, land monitoring may be performed via the implementation of regular field visits to the origin sources. The supplier shall demonstrate having conducted field visits since the cut-off date of 31 December 2015, or other evidence demonstrating that no deforestation occurred since the cut-off date. 		
	<p>4.1.6) In the case of land monitoring through field visits, the frequency of on-site visits shall be determined by taking into account the deforestation risk. Factors to be considered include:</p> <ol style="list-style-type: none"> a) changes in the farmer supply base and material flow; b) proximity of farmers to forest areas; c) new plantings. 		

	<p>4.1.7) The land monitoring system shall confirm that no production or processing occurs in protected areas or its officially designated buffer zones, except where it complies with applicable law. In that case, the management plan of the cooperative/supplier/intermediary shall include at least:</p> <ul style="list-style-type: none"> a) The identification of the area boundaries accessible for production and processing. b) The communication of the area boundaries accessible for production to producers (cooperative/farmer). c) The ban on further conversion and new land clearing outside the area. d) The actions taken to mitigate or compensate for impacts on the environment (e.g. reforestation, adoption of agroforestry practices, and/or the establishment of biological corridors). e) The clearly defined roles for supervision and implementation of the management plan and time frames. 		
5) RECORD KEEPING AND VOLUME RECONCILIATION			
5.1) Volume Recording	<p>5.1.1) The supplier shall identify and document the main processing steps involving a change of material volume or weight and specify the conversion factor(s) for each processing step. Where measuring at each processing step is not feasible, the conversion factor for the total processing steps should be used.</p>		

	<p>5.1.2) The supplier shall operate a material accounting system to record cocoa material data, including input quantities received and output quantities supplied within the Unilever supply chain. At a minimum this shall include the following information:</p> <ul style="list-style-type: none"> a) inputs: product description and quantities (by volume or weight); b) outputs: product description and quantities (by volume or weight) and VDF % claim (<i>VDF % claim not applicable for Type 3 RA SG trader</i>); c) conversion factor from cocoa bean to output; d) information sufficient to link the purchase document (e.g. invoice) to the sales document (e.g. invoice). 		
	<p>5.1.3) The supplier shall maintain up-to-date volume summaries (at least quarterly updated) demonstrating that the output quantities are compatible with the input quantities and the VDF % claim (<i>VDF % claim not applicable for Type 3 RA SG trader</i>).</p>		
6) VDF % CLAIM CALCULATION METHOD AND CLAIM TRANSFER			
6.1) VDF % Claim	<p>6.1.1) The supplier shall calculate the VDF % claim for its cocoa supply base per cocoa origin source or aggregated VDF % claim for its input and specify the origin sources used.</p>		
	<p>6.1.2) The supplier shall calculate the VDF % claim for each cocoa product (cocoa bean, cocoa butter, cocoa powder, cocoa liquor) that is supplied to Unilever.</p>		

	<p>6.1.3) The supplier shall have complete and up-to-date records available that demonstrate how the VDF % claim is calculated for the input and output volume.</p>		
	<p>6.1.4) The supplier shall share a VDF supplier declaration with Unilever, at least every quarter. The VDF supplier declaration shall include the following information, for the volume supplied in the Unilever supply chain or to Unilever covering the applicable period:</p> <ul style="list-style-type: none"> a) identification of the supplier (e.g. name, address, other relevant information); b) identification of the buyer (e.g. name, address, other relevant information); c) the period the VDF supplier declaration covers; d) product name and description (cocoa butter, cocoa powder, or cocoa liquor); e) product quantity; f) VDF % claim corresponding to the supplied volume per buyer. 		
	<p>6.1.5) In the case the supplier delivers to a Type 3 RA SG trader, the supplier shall also include this information in the VDF supplier declaration.</p>		

ANNEX II: RAINFOREST ALLIANCE CERTIFIED SUPPLIERS WITH TRACEABILITY TYPE MASS BALANCE

RA MB Direct Supplier

A Unilever RA certified direct supplier with traceability type MB¹¹ (hereinafter RA MB direct supplier) that is in the process of becoming RA certified with the traceability type SG¹¹ may until the end of 2023 demonstrate compliance with the Unilever VDF cocoa protocol by buying RA certified volume with traceability type SG and deliver this volume to Unilever as RA certified with traceability type MB.

The RA MB direct supplier has to demonstrate compliance with the Unilever VDF cocoa protocol following the *Type 1: RA SG direct supplier* requirements in addition to the requirements specified in the *VDF cocoa protocol - Annex II - Chapter 1 - Volume Segregation Requirements*, and *Chapter 2 - Certification*.

RA MB Trader

A Unilever RA certified trader with traceability type MB¹¹ (hereinafter RA MB trader) that is in the process of becoming RA certified with the traceability type SG¹¹ may until the end of 2023 demonstrate compliance with the Unilever VDF cocoa protocol by buying RA certified volume with traceability type SG or MB and deliver this volume to Unilever as RA certified with traceability type MB.

The RA MB trader has to demonstrate compliance with the Unilever VDF cocoa protocol following the *Type 3: RA SG trader* requirements in addition to the requirements specified in the *VDF cocoa protocol - Annex II - Chapter 1 - Volume Segregation Requirements*, and *Chapter 2 - Certification*.

Requirements

1. VOLUME SEGREGATION REQUIREMENTS

- 1.1.1 The supplier shall implement the *VDF cocoa protocol - Annex II - Chapter 1 - Volume Segregation Requirements* at the level of a single physical site, for all processes.
- 1.1.2 The supplier shall ensure and verify physical segregation by keeping clear procedures and records at the supplier level.
- 1.1.3 The supplier shall have a system in place that is designed to ensure no intermixing occurs between VDF volume and non-VDF volume.
- 1.1.4 The supplier shall identify and record all critical control points where there is a risk of uncontrolled mixing or substitution between VDF volume and non-VDF volume, including outsourced activities (e.g. subcontracts for storage, transport, or others).

¹¹ [Rainforest Alliance Annex Chapter 2: Traceability](#)

2. CERTIFICATION

- 2.1.1 Instead of the supplier demonstrating compliance with the requirements specified in the *VDF cocoa protocol - Part I - Chapter 2.2 - Certification*, the supplier shall demonstrate compliance with *VDF cocoa protocol - Annex II - Chapter 2 - Certification*.
- 2.1.2 The supplier shall be certified Rainforest Alliance for the traceability type MB.
- 2.1.3 The supplier shall buy all cocoa volume within the Unilever supply chain as Rainforest Alliance with Rainforest Alliance SG traceability type (*not applicable for RA MB trader*).
- 2.1.4 The supplier shall buy all cocoa volume within the Unilever supply chain as Rainforest Alliance with Rainforest Alliance SG or MB traceability type (*not applicable for RA MB direct supplier*).
- 2.1.5 The supplier shall deliver all cocoa volume within the Unilever supply chain as Rainforest Alliance utilizing the Rainforest Alliance MB traceability type.
- 2.1.6 The supplier shall have evidence that any certification claim made is valid and complies with the applicable certification program requirements.

3. REQUIREMENTS FOR VERIFICATION BODIES

- 3.1.1 The verification body shall follow the requirements specified in the *VDF cocoa protocol - Part II*.
- 3.1.2 With regard to sampling, the verification body shall follow the requirements specified in the *VDF cocoa protocol - Part II - Chapter 1.4 - Sampling Methodology - Multiple Sites Taking Physical Possession*.
- 3.1.3 Instead of the verification body following the requirements specified in the *VDF cocoa protocol - Part II - 1.5 Chapter - Desk or On-site Verification*, the verification body shall follow *Annex II - Requirement 3.1.4 to 3.1.7*.
- 3.1.4 The verification body should conduct desk verification of an RA MB direct supplier or RA MB trader selected site. On-site verification can be conducted if a specific risk is determined by the verification body.
- 3.1.5 Based on the following factors, the verification body may decide to conduct on-site verification of an RA MB direct supplier or RA MB trader selected site:
 - a) incomplete digital information;
 - b) incomplete traceability to origin information (e.g. traceability to origin information does not cover the entire supply base).
- 3.1.6 The verification body shall conduct on-site verification of the selected sites with physical possession to verify the requirements specified in the *VDF cocoa protocol - Part I - Chapter 3.1 - Volume Segregation*.
- 3.1.7 In the case of desk verification, the verification body should clearly state the rationale for demanding desk verification of the selected site with physical possession in the verification report.