

Recommendations for Guidelines on due diligence in relation to forced labour in the cocoa sector, supporting the EU Forced Labour Regulation



Protecting children and their families in cocoa growing communities

The International Cocoa Initiative is a non-profit partnership organisation dedicated to improving the lives of children and adults in cocoa growing communities. We are experts on child labour and forced labour in cocoa, advising governments and corporations to inform their practices and influence decisions-making, and working with NGOs in the field. We are committed to achieving sustainable cocoa production that protects the rights of children and adults worldwide.

Developed in collaboration with:



The document was written by the International Cocoa Initiative (ICI) in close collaboration with the European Cocoa Association (ECA) following a multistakeholder consultation with our respective members and partners, including Rainforest Alliance, Fair Trade Advocacy Office, the Voice Network, CAOBISCO, the mandate of the UN Special Rapporteur on contemporary forms of slavery, and various companies representing all stages of the supply chain. Their contribution doesn't mean that they fully endorse or hold responsibility for the final content of the document.

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Contents table

1. Introduction	4
2. Executive summary	5
3. Forced labour in the cocoa sector	6
3.1 Definitions	6
3.2 Characteristics	7
3.3 The cocoa supply chain's structure	8
4. Due diligence in relation to forced labour of products under investigation	11
4.1 Regulation requirements	11
4.2 Due diligence regarding forced labour in the cocoa sector in practice	14
5. Bearing the burden of compliance: actions in the event of potential forced labour cases	21
6. Legal disclaimer	22

1. Introduction

The European Union (EU) [Regulation on 'prohibiting products made with forced labour on the Union market'](#) (hereafter “the Forced Labour Regulation”) entered into force on November 27th 2024 and will apply from December 14th 2027. The Regulation foresees the publication of several guidelines by the European Commission.

These guidelines, to be developed in consultation with relevant stakeholders, aim to assist economic operators and competent authorities in implementing the Regulation (Art. 11). One of them focuses on due diligence in relation to forced labour. These guidelines should take into account the size and resources of economic operators, the different types of suppliers along the supply chain, and the different sectors.

Clarifying what companies can be expected to do in terms of operationalising due diligence in relation to forced labour is essential. This requires taking into account the specificities of a given sector.

The Regulation defines ‘economic operator’ as any natural or legal person or association of persons placing or making available products on the Union market or exporting products. The Regulation therefore applies to all companies regardless of size, sector and geography.

To support the implementation of the Regulation, this document aims to clarify what companies operating in the cocoa sector can be expected to do to identify, prevent, mitigate, bring to an end or remediate forced labour. It provides practical recommendations directed towards the competent authorities (the European Commission when forced labour risks occur outside the EU) and economic operators.

The guidance builds on an initial overview of the cocoa supply chain’s structure and highlights the specificities linked to forced labour risks in that supply chain. Although forced labour can occur at multiple stages of the supply chain, this document focuses especially on the farm level, including land preparation, cultivation, harvesting, drying and sale preparation – where forced labour risks are most salient. While the document focuses on the cocoa supply chain, the recommendations made throughout can apply to smallholder agriculture in general. It should, however, be noted that there is currently no proven approach to due diligence in relation to forced labour in small farmer agricultural commodity supply chains, including cocoa.

2. Executive summary

- The European Commission should develop sector-specific guidelines to support both competent authorities and economic operators in framing due diligence expectations in relation to forced labour. If not necessarily cocoa-specific, they should at least focus on smallholder agriculture.
- Due to the nature of smallholder agriculture supply chains, including in the cocoa sector, it is currently not possible to link an individual product [placed or made available on the Union market, or being exported from it] to an actual forced labour case. This is why we recommend the European Commission to consider the effectiveness of a company's overall due diligence efforts in identifying, preventing, mitigating, bringing to an end or remediating potential or actual forced labour issues, in line with Human Rights Due Diligence (HRDD) expectations as defined by the UN Guiding Principles on Business and Human Rights (UNGP) and the OECD Due Diligence Guidance for Responsible Business Conduct (OECD Guidance). In that same logic, we encourage prevention and remediation over punitive approaches and ultimately disengagement as a means to effectively and sustainably prevent and address forced labour.
- In coherence with the above, and conscious that the Regulation is about prohibiting economic operators from placing or making available on - or exporting from - the Union market products made with forced labour, we nevertheless encourage competent authorities to avoid an overly product-level attribution focus that could incentivise disengagement rather than effective prevention and remediation.
- Economic operators' efforts to identify, prevent, mitigate, bring to an end or remediate forced labour risks should take into account the company's position and leverage within the supply chain.
- The European Commission should provide guidance on navigating antitrust issues to enable lawful and effective collaboration to prevent forced labour risks and harms.
- As part of the risk-based approach used to prioritise investigations into potential violations of the prohibition of products made with forced labour, the European Commission shall provide guidance on the definition of the terms 'quantity', 'volume', 'share of the part' and 'scale of the severity of the suspected forced labour', in the context of cocoa production, and the thresholds associated to them.
- In the event the lead competent authority establishes that products have been made with forced labour, we recommend that the decision be limited to only those products where a direct link can be established. In such events, the lead competent authorities should treat food products such as cocoa and chocolate as strategic or of critical importance to the Union, meaning that the products should be withheld rather than disposed of.

3. Forced labour in the cocoa sector

3.1 Definitions

The International Labour Organization (ILO) Convention No. 29, referenced by the Regulation, defines **forced labour** as “all work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered himself voluntarily.” It also includes forced child labour, which is explicitly covered by the Forced Labour Regulation (Art. 2(1)).

This definition presumes two cumulative elements: **1) the absence of free, prior and informed consent** and **2) the presence of coercion or the threat thereof**. Therefore, **involuntary** work, in and of itself, is a necessary but insufficient condition for forced labour. It must be coupled with **coercion** for it to constitute forced labour.¹

Various indicators of involuntary work and coercion can be used to classify a situation as one of forced labour, such as:²

Indicators of involuntary work	Indicators of coercion
Forced recruitment	Physical violence
Recruitment linked to dept	Psychological coercion
Extra work tasks outside of the regular job or the regular workplace	Threat or denial of reimbursement for costs incurred
Hazardous, degrading or humiliating work conditions	Threat or confinement at the workplace
	Dept to recruiter or employer
	Retention of identity documents
	Withholding of wages
	Excessive overtime
	Restriction of movement

The ILO clarifies that in some situations, the presence of a single indicator may imply the existence of forced labour, while other cases may require several indicators that collectively indicate a forced labour situation. These indicators are therefore not meant to prove forced labour individually but rather serve as warning signs. When multiple indicators coexist, they strongly suggest a forced labour situation, requiring immediate attention and intervention.

It is important to distinguish between **forced child labour** and **child labour**, as the two should not be confused. ILO Convention 182 considers forced labour as a worst form of child labour³, while child labour specifically refers to work, hazardous or not, that is mentally, physically, socially or morally dangerous and

¹ [ILO, Hard to see, harder to count. Handbook on forced labour surveys \(2024\)](#)

² [ILO indicators of forced labour | International Labour Organization](#) (2012)

³ [Convention C182 - Worst Forms of Child Labour Convention, 1999 \(No. 182\)](#)

harmful to children, and interferes with their schooling by depriving them of the opportunity to attend school, or obliging them to leave school prematurely, or requiring them to attempt to combine school attendance with excessively long and heavy work⁴.

The [ILO Guidelines Concerning the Measurement of Forced Labour](#) clarify that **forced child labour** is defined as work performed by a child during a specific reference period falling under one of the following categories⁵:

- a) Work performed by a third party, under threat or menace of any penalty applied by a third party (other than the child's own parents) either on the child directly or the child's parents.
- b) Work performed with or for the child's parents, under threat or menace of any penalty applied by a third party (other than the child's parents) either on the child directly or the child's parents.
- c) Work performed with or for the child's parents where one or both parents are themselves in a situation of forced labour.
- d) Work performed in any of the worst forms of child labour: all forms of slavery; the use, procuring or offering of a child for commercial sexual exploitation or for the production of child sexual abuse materials; the use, procuring or offering of a child for illicit activities, in particular for the production and trafficking of drugs as defined in relevant international treaties.

In practice, forced labour is often concealed and insidious, which complicates the identification of individuals affected.

3.2 Characteristics

3.2.1 The scale of forced labour in the cocoa sector

According to the Global Estimates of Modern Slavery 2021 report,⁶ referenced in Recital 2 of the Forced Labour Regulation, 27,6 million people are estimated to be in situations of forced labour worldwide. Among them, 2.1 million are working within the agriculture sector, including forestry and fishing, making it one of the most affected sectors globally.⁷ In the cocoa sectors of Côte d'Ivoire and Ghana, the two largest cocoa-producing countries, where cocoa is mainly produced on smallholder farms, it is estimated that 29,300 individuals are in situations of forced labour (according to the most reliable data dating from 2018). This figure includes approximately 16,000 children (representing less than <1% of children working in cocoa agriculture) and around 13,300 adults (about <0.4% of adults working in cocoa agriculture).⁸ While there are no estimations specific to cocoa beyond these two countries, forced labour is also a reality in smallholder agriculture elsewhere.

While forced labour is generally recognised as a salient human rights issue in the cocoa sector, the share of the part of the cocoa products that may have been made using forced labour in the final product, as well as the quantity and volume of products concerned, is likely to be fairly limited. Nevertheless, the severity of risks where child labour overlaps with forced labour should not be understated, particularly as children are among the most vulnerable groups. In line with Recital 7 of the Forced Labour Regulation, attention should also be given to the specific vulnerabilities and needs of women, migrants, and other marginalised groups.

⁴ [What is child labour | International Labour Organization](#)

⁵ [ILO, Hard to see, harder to count. Handbook on forced labour surveys \(2024\)](#)

⁶ ILO, Walk Free, IOM (2022): Global Estimates of Modern Slavery. Forced Labour and Forced Marriage ([wcms_854733.pdf](#))

⁷ ILO (2024): Profits and poverty: The economic of forced labour ([Profits and poverty - The economics of forced labour WEB_20241017.pdf](#))

⁸ Tulane University, Tony's Chocolonely, Walk Free Foundation (2018): [Bitter sweets: Prevalence of forced labour & child labour in the cocoa sectors of Côte d'Ivoire and Ghana](#)

3.2.2 Common forced labour risks in the cocoa sector

Available research⁹, confirmed by ICI's field experience in Ghana and Côte d'Ivoire, shows several recurring indicators of forced labour risks in cocoa-growing communities. The most common forced labour indicators identified include:

- Withholding of wages (which creates economic dependency, restricting workers' freedom to leave employment)
- Workers performing tasks that were not specified at the time of recruitment (which undermines their ability to give free and informed consent).
- Workers exposed to poor or hazardous working conditions (e.g. no personal protective equipment, no breaks).

These practices, which limit the workers' autonomy and facilitate dependency and control, are facilitated by the lack of formal contracts between employers and workers, and are exacerbated by diverse common factors of vulnerability, such as:

- Poverty
- Common and socially accepted habits of not expecting workers to have written contracts or to be paid regularly
- The absence of alternative employment opportunities/lack of access to decent work
- Low awareness of labour rights
- The seasonal nature of the work conducted
- Migration patterns in the region
- A lack of established rule of law in the case of newer cocoa-growing regions

In short, there are several reasons why an individual might end up in a situation of forced labour in the cocoa sector. These reasons include both push and pull factors. On the *pull* side, farmers need additional labour, especially those who choose not to use their children. On the *push* side, many labourers face poverty, which makes them willing to travel to other regions or countries. With cocoa production expanding into emerging producing nations such as Liberia and Sierra Leone, the risk of these abuses is also significant.¹⁰

Identifying cases of forced labour remains particularly challenging due to its insidious nature, especially in the cocoa sector. This is more so as the indicators of coercion are often subtle and may not be immediately apparent to workers, employers or even third-party observers. These complexities are exacerbated in smallholder agricultural contexts, where informal employment relationships, linguistic or cultural barriers, and remote worksites further hinder detection.

3.3 The cocoa supply chain's structure

As described in the [OECD Business Handbook on Due Diligence in the Cocoa sector](#)¹¹ approximately 90% of cocoa is produced by smallholder farms of 5 hectares or less, representing about 5-6 million farmers worldwide. Through transnational supply chains, cocoa beans pass through several intermediaries, moving from producers to aggregators, to traders and exchanges, and then onto processors, before moving to manufacturers and retailers – as illustrated in the visual below.

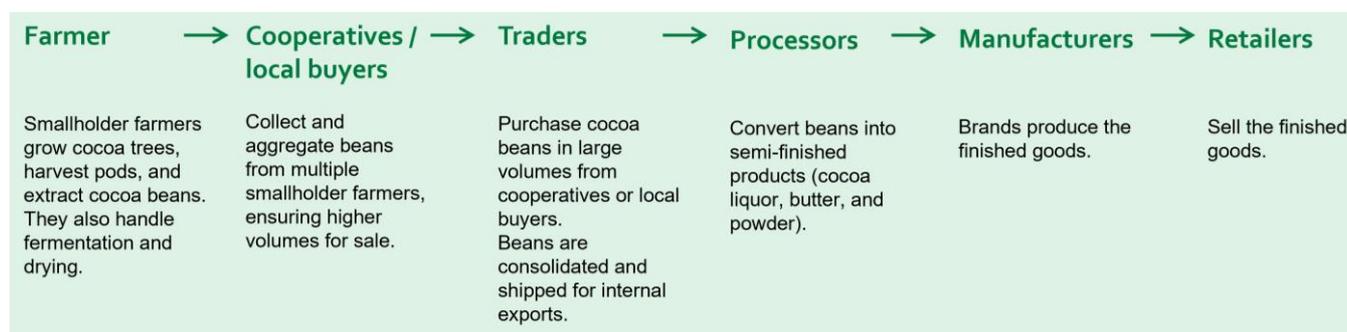
⁹ See for example: Verité [Assessment of forced labour risk in the cocoa sector of Côte d'Ivoire](#)

¹⁰ IDEF, 2025: Liberia: West Africa's future cocoa El Dorado. Characteristics and journey of a bitter chocolate (<https://ongidef.org/2025/10/27/liberia-west-africas-future-cocoa-el-dorado-characteristics-and-journey-of-a-bitter-chocolate/>)

¹¹ Developed in collaboration with ICI, and with co-funding from the German Ministry for Development and Cooperation (BMZ)

Recommendations for Guidelines on due diligence in relation to forced labour in the cocoa sector

Illustration 1: The cocoa value chain



While cocoa is mainly harvested in Africa (approximately 70%), Latin America (over 20%) and South-East Asia (below 10%), processors are typically located in Europe, the United States and Asia. Over 36% of the annual cocoa bean harvest is ground in Europe, and nearly 8% in the United States. Ground cocoa is then sent on to cocoa product manufacturers and brands, and thereafter to retailers.¹²

In Côte d'Ivoire, the world's largest cocoa-producing country, farmers either sell their cocoa through a cooperative or local traders known as *pisteurs*, who typically trade with approximately 25 to 30 farmers. These *pisteurs* deliver the cocoa beans to larger licensed traders.¹³ In Ghana, currently the second cocoa-producing country, farmers mainly sell their cocoa beans to community-based procurement clerks. These clerks are contracted by licensed buying companies regulated by the Ghana Cocoa Board (COCOBOD).¹⁴

Cocoa beans get mixed at several stages of the supply chain:

- **At the cooperatives or local buyers' level:** Cooperatives aggregate beans from several farmers, and local buyers (or *pisteurs*) purchase beans from multiple farms and combine them.
- **At the traders' level:** Traders may blend beans from different regions or suppliers to meet quality specifications.
- **At the processors' level:** Beans from various origins might be combined during grinding and pressing.

Additionally, cocoa certification schemes such as Fairtrade and Rainforest Alliance, as well as various company schemes, often use mass balance, whereby certified and non-certified cocoa have been mixed during processing and transport.

As of today, only a small proportion of cocoa farmers in Côte d'Ivoire and Ghana have been assigned a unique identity code that connects their data (name, location, farm size) to the cocoa transactions. At the same time, over 50% of cocoa farmers (up to 1.69 million people) in these countries are reported not to be part of cooperatives, making it challenging for midstream and downstream companies to account for in their supply chain mapping and traceability efforts.¹⁵ Therefore, while small chocolatiers may source from a limited number of farms (sometimes less than a dozen) with which they have direct relationships, this is not the case for large-scale and industrial cocoa and chocolate companies.

Recommendations [to competent authorities]:

Due to the nature of the cocoa supply chain, it will be difficult, or even impossible, for lead competent authorities to link an individual product placed or made available on the Union market (or being exported from it) to an actual forced labour case, as required by the Regulation. This is why we recommend the

¹² ICCO, *Cocoa Economy Information*, [Economy - International Cocoa Organization](#)

¹³ Same

¹⁴ Fairtrade Foundation (2020), *Cocoa Sustainable Livelihoods Landscape Study*, [Cocoa-Sustainable-Livelihoods-Landscape-Study.pdf](#)

¹⁵ Fairtrade Foundation (2020), *Cocoa Sustainable Livelihoods Landscape Study*, [Cocoa-Sustainable-Livelihoods-Landscape-Study.pdf](#)

Recommendations for Guidelines on due diligence in relation to forced labour in the cocoa sector

European Commission and competent authorities of EU Member States to consider the effectiveness of a company's overall HRDD approach to identifying, preventing, mitigating or bringing to an end forced labour, in line with the principle of human rights due diligence as outlined in international frameworks (UN Guiding Principles on Business and Human Rights, OECD Guidance – which the Regulation is referring to).

4. Due diligence in relation to forced labour of products under investigation

This section describes the measures that companies operating within the cocoa supply chain should be able to take to identify, prevent, mitigate, bring to an end or remediate forced labour risks and issues, in accordance with the requirements set out by the EU Forced Labour Regulations for economic operators.

4.1 Regulation requirements

According to Recital 18 of the Regulation, the prohibition of products made with forced labour applies to products for which forced labour has been used at any stage of the production, manufacture, harvest or extraction, including in the working and processing related to such products.

To enforce this prohibition, the European Commission or the competent authorities of Member States shall **assess the likelihood** that a given economic operator places or makes available products that are made with forced labour on the Union market or exports such products. This involves:

- **Likelihood assessment.** The assessment of the likelihood that a product has been made with forced labour should follow a risk-based approach. When initiating and conducting the **preliminary phase of the investigations** and when **identifying the products and economic operators concerned**, competent authorities should take into account:
 - the **scale and severity** of the alleged instance of forced labour, including whether forced labour imposed by state authorities could be a concern
 - the **quantity or volume** of products placed or made available on the Union market
 - the **share of the part** of the product suspected to have been made with forced labour in the final product (Article 14.1; 14.2).
- The likelihood assessment should be based on all relevant factors and verifiable information available (Art 14.3). The lead competent authority should, to the extent possible, focus on the economic operators and, where relevant, product suppliers involved in the steps of the supply chain as close as possible to where the forced labour is likely occurring, and with the highest leverage to prevent, mitigate and bring to an end the use of forced labour (Art. 14.4). **Preliminary investigation.** The lead competent authority shall **request information from the economic operator under assessment and, where relevant, other product suppliers, on the relevant actions taken to identify, prevent, mitigate and bring to an end or remediate risks of forced labour in their operations and supply chains** with respect to the product under assessment. The economic operator has 30 working days to respond to the request (Art. 17.1; 17.2).
- **Investigation.** Where the lead competent authority determines that there is a **substantiated concern**¹⁶ that the product under assessment has been made with forced labour, it shall initiate an investigation, whereby economic operators are informed within 3 working days. Where requested by the lead competent authority, economic operators under investigation shall submit any information that is relevant and necessary for the investigation, including information identifying the products under investigation and, where appropriate, identifying the part to which the investigation should be limited as well as the manufacturer, producer, product supplier, importer and exporters of the products or parts thereof. In requesting such information, the lead competent authority shall, to the extent possible, prioritise the economic operators under investigation involved in the steps of the supply chain as close as possible to where the forced labour is likely occurring,

¹⁶ 'Substantiated concern' is defined by the Regulation as a reasonable indication based on objective, factual and verifiable information for the Commission or competent authorities to suspect that it is likely that a product was made with forced labour

and take into account the size and economic resources of the economic operators, in particular whether the economic operator is an SME (Art 18).

- **Decision.** Where the lead competent authority establishes that the products concerned placed or made available on the market or exported have been made with forced labour, it shall, without delay, either a) prohibit the placing or making available of the products concerned on the Union market and on exporting them; or b) require the economic operator to withdraw the products; or c) dispose the products parts of the product (Art. 20.4)

Recommendations [to competent authorities]:

- To encourage economic operators to quickly prevent, mitigate, bring to an end or remediate forced labour harm, the lead competent authority should inform them as soon as an allegation is submitted against them through the single information submission point.
- Competent authorities should verify that “substantiated concerns” are based on credible information, data and sources, and these concerns should be assessed against defined indicators.¹⁷ In addition, “credible sources” should clearly include reports from workers’ organisations and civil society organisations, among others¹⁸.
- When assessing the likelihood that a product has been made with forced labour, the criteria of *scale* and *severity* should be judged for the area in which the cocoa has been grown. Some cocoa-growing areas are more affected by forced labour than others. Therefore, the criteria of *quantity* and *volume* need clear threshold to be defined, depending on the sourcing origin, and the criteria of the *share of the part* should also be clearly defined.

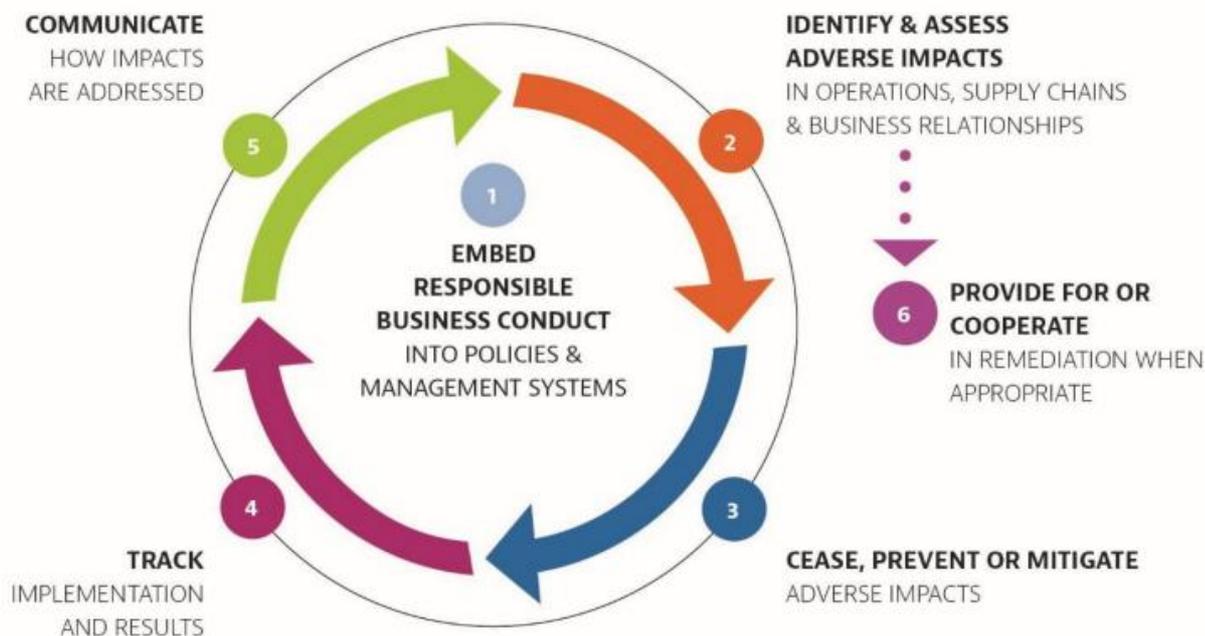
For products under assessment as part of the preliminary investigations, economic operators should take actions to identify, prevent, mitigate, bring to an end or remediate risks of forced labour in their operations and supply chains linked to the product concerned. The Regulation specifies that these actions should be aligned with internationally recognised due diligence standards, including the UN Guiding Principles on Business and Human Rights (as indicated in Recital 3), ILO standards, the OECD [Guidelines for Multinational Enterprises on Responsible Business Conduct](#), and any other relevant organisations and applicable Union law.

These international guidelines set out a six-step due diligence process, as shown in the diagram hereafter.

¹⁷ Examples include ICI's Grievance recording workbook (intlcocoainitiative.sharepoint.com/sites/PROGRAMME-Documents/Shared Documents/Forms/AllItems.aspx?id=%2Fsites%2FPROGRAMME-Documents%2FShared Documents%2FForced Labour%2F04_Forc ed labour tools%2F2%2E_Data collection tools%2F2025%2FGhana%2FGH_Booklet_1%2FBooklet_1_Adimadim%2Epdf&parent=%2Fsites%2FPROGRAMME- Documents%2FShared Documents%2FForced Labour%2F04_Forc ed labour tools%2F2%2E_Data collection tools%2F2025%2FGhana%2FGH_Booklet_1)

¹⁸ In line with [recommendations from the UN's Special Rapporteur on contemporary forms of slavery](#), 24 November 2025

Recommendations for Guidelines on due diligence in relation to forced labour in the cocoa sector



Source: OECD (2018), *OECD Due Diligence Guidance for Responsible Business Conduct*

The Regulation also refers to the [Guidelines on due diligence for EU businesses to address the risk of forced labour in their operations and supply chains](#), published by the European Commission and the European External Action Services in 2021, which introduce specific considerations relevant to forced labour due diligence:

- Companies should adopt clear policies against forced labour, including putting in place accessible grievance mechanisms with protection against retaliation and targeted staff training.
- They are expected to identify red flags in their supply chains, taking into account geopolitical, social, and legal contexts.
- Enhanced scrutiny is required for high-risk suppliers or segments, involving audits, on-site investigations, and dialogue with relevant stakeholders.
- Where forced labour risks are identified, companies must implement corrective actions with supplier support, measurable indicators, and the option to responsibly disengage in case of failure. Disengagement should only be considered as a last resort, following responsible procedures that minimise adverse impacts.
- In cases involving state-imposed forced labour, companies must assess the degree of autonomy of their business partners and engage in dialogue with the competent authorities.
- If companies are directly or indirectly linked to forced labour practices, they must actively contribute to remediation efforts and, where appropriate, cooperate with judicial authorities.

Building on the [Business Handbook on Due Diligence in the cocoa sector. Addressing child labour and forced labour](#) as a basis, the following section outlines, in practical terms, what can be expected from economic operators in identifying, preventing, mitigating and bringing forced labour risks to an end. It also provides recommendations to the European Commission and competent authorities of Member States when evaluating an economic operator's information as part of their investigations.

4.2 Due diligence regarding forced labour in the cocoa sector in practice

While the Forced Labour Regulation articulates the above-mentioned requirements, it does not specify minimum due diligence compliance requirements. Without intending to define such minimum compliance requirements, this section describes the expectations for economic operators, depending on where they operate in the supply chain, in identifying, preventing, mitigating, bringing to an end or remediating forced labour. In practice, economic operators may adopt different approaches, including supply chain-based or area/jurisdiction-based.

4.2.1 Identifying forced labour risks

In line with the UNGPs and the OECD Guidance, economic operators should progressively develop a more complete picture of their cocoa supply chain to identify, assess and prioritise forced labour risks. To do so, economic operators shall undertake the following activities:

Mapping the supply chain

As a starting point, companies should conduct a high-level mapping of their full supply chain and systematically work towards a fuller picture. This requires identifying the various actors involved, including, when relevant, the names of immediate suppliers, business partners and the sites of operations. In the cocoa sector, this means that operators should develop and document an understanding of their cocoa sourcing network, at least at the level of the country or the regions within each country.

Roles and responsibilities of supply chain actors*:

- **Cooperatives/local buyers and aggregators** shall seek to obtain and record the name of the producer unit (farm) and/or cooperative from which they are obtaining cocoa. This includes address and site identification; contact details of the site manager; cocoa quantity, dates and methods of production; list of risk management practices; and risk assessments that have been undertaken by or for those units that are producing or selling cocoa. Data must always remain in the ownership of farmers and cooperatives themselves, and the costs of this data collection - whether financial or in kind - may not be passed on to farmers and cooperatives.
- **Traders** shall request the above information from cooperatives and local buyers while providing financial compensation for the effort and documenting similar information for their own operations. Where information is not available, efforts should be undertaken to collect it, in collaboration with the farms and cooperatives. Verification of information should be undertaken through regular on-site visits where possible.
- **Processors** shall request traders to gather such information so that it can be incorporated into their supply chain mapping. They should contribute to the financial compensation for the effort of cooperatives and local buyers.
- **Manufacturers/brands and retailers** shall request traders, processors and suppliers to gather such information so that it can be incorporated in their supply chain mapping. They shall avoid zero-tolerance clauses that would penalise business partners who honestly disclose risks. They shall also prioritise ongoing communication and support, including contributing to the financial compensation for the effort of cooperatives and local buyers.

**All companies have a shared responsibility in identifying, preventing, mitigating or bringing to an end forced labour risks. A shared responsibility approach requires a two-way dialogue between all companies involved.*

Identifying and assessing risks and impacts in each part of the supply chain

Once a supply chain has been mapped, a company then needs to identify actual or potential forced labour risks and impacts in each part of the supply chain. Examples of methodologies and tools include:

- **Area-based assessments of forced labour risk:** Data collected from communities or other area-based jurisdictions allows companies to identify where the presence of forced labour risk factors is higher, and to prioritise their response activities accordingly. Area-based risk assessment data can be used to ensure that higher risk parts of the supply chain are prioritised to receive efforts to prevent and address forced labour risks first, and that the measures put in place to prevent, mitigate and respond to risks are proportional to the level of risk assessed. They can also be implemented through a collective effort, across companies. This helps to avoid duplication of efforts (since many companies' source from the same areas), increase the availability of data to inform planning purposes, and support the use of coordinated approaches by different stakeholders.
- **Grievance mechanisms:** Whether jurisdiction/community-based or supply chain-chain based, they are used to raise awareness about labour rights, facilitate access to justice and remedy, support with mediation and help resolving disputes, investigate allegations, provide solutions for those affected, and ultimately prevent further harm. They can also be used as a basis to refer forced labour cases to local authorities when they cannot be addressed otherwise. When grievance mechanisms are set up at community level, they are one means of identifying risks and impacts, as well as providing solutions. See below for more information.

4.2.2 Prevent, mitigate, bring to an end or remediate forced labour risks

In line with the UNGPs and the OECD Guidance, economic operators should design and implement a strategy to prevent, mitigate, bring to an end or remediate forced labour risks in their operations and supply chains. Which actions are prioritised depends on the severity, scale and volume of the suspected forced labour. This element of proportionality is also taken into account in the Forced Labour Regulation.

Companies operating in the cocoa sector can take various approaches to prevent, mitigate or bring to an end forced labour risks. These can be both, jurisdiction/community-based (closer to workers) or supply-chain-based (implemented directly at farm and/or cooperative level). Generally, collective approaches among several companies should be encouraged. For that purpose, legal clarity on the potential for companies to collaborate on forced labour should be provided by the European Commission.

Measures that companies can take include:

- **Awareness-raising on forced labour**

Activities to raise awareness about forced labour are an important step as they help ensure that workers are aware of their rights and the available reporting channels or grievance mechanisms. These activities also help employers become aware of their responsibilities. Creating a shared understanding about “acceptable” and “unacceptable” practices can encourage individuals to raise concerns and seek help. Since forced labour indicators are not always the result of deliberate actions, awareness-raising and coaching are essential ways to prevent and address forced labour.

Awareness-raising efforts should target multiple actors, including farmers, labourers and their employers, but also communities at large. When local leaders become aware of forced labour indicators and practices, their efforts are more impactful toward changing behaviour.

Awareness-raising can be conducted by members of community grievance committees, cooperative staff, or other supply chain agents. Examples of awareness-raising measures include:

- General information, i.e. conveyed through an animation (example: [Awareness-raising video: Do you know what forced labour is? | ICI Cocoa Initiative](#))

Recommendations for Guidelines on due diligence in relation to forced labour in the cocoa sector

- Picture boxes or flip-books (example: [ICI awareness-raising kit on forced labour | ICI Cocoa Initiative](#))
- Setting-up a toll-free helpline where individuals can call for information (example: the [Helpline of Hope](#) in Ghana)

Roles and responsibilities of actors*:

- **Cooperatives/local buyers** shall organise awareness-raising sessions and distribute materials to explain what constitutes forced labour, workers' and employers' rights and how to report abuses, and any instances of reprisal.
- **Traders** shall deliver and/or facilitate training sessions for cooperatives and local buyers on what constitutes forced labour and how to prevent or address it.
- **Processors** shall facilitate (incl. through financial support) and/or support their suppliers (traders) delivering training sessions.
- **Manufacturers/brands and retailers** shall request their suppliers (processors, traders) to organise and/or facilitate training sessions, offering support, incl. financial support, where needed.
- **The European Commission** should establish clear antitrust guidelines in order to provide legal clarity and thus support collective action from economic operators.

**All companies have a shared responsibility in identifying, preventing, mitigating or bringing to an end forced labour risks. A shared responsibility approach requires a two-way dialogue between all companies involved.*

• Worker – employer contracts

In some countries, *verbal contracts carry the same legal validity as written ones. In the cocoa sector, many work agreements between farmers and workers are informal, with no documentation. Requiring the use of written contracts in an adequate format (e.g. in a graphic version in case of illiterate workers) and the use of witnesses, allows tasks, payment terms and conditions to be clearly defined, providing clarity to both workers and employers and helping avoid misunderstandings and disputes. They provide greater clarity and protection for both parties and should therefore be encouraged.*

- Examples of employment contract templates for cocoa farming, graphic versions and witness checklists can be found here: [Employment contract templates for cocoa farming | ICI Cocoa Initiative](#)).
- Example of guidance on promoting the use of formal employment contracts: [Learning into action: Employment contracts to prevent forced labour risks | ICI Cocoa Initiative](#)

Roles and responsibilities of actors*:

- **Cooperatives and local buyers** shall facilitate the use of written contracts that clearly outline wages, working hours, job responsibilities and conditions, for all workers, be they permanent or seasonal/temporary. They should also inform their members and workers about their rights and responsibilities.
- **Traders** shall encourage farmers/cooperatives/local buyers to adopt formal employment contracts as part of their sourcing agreements. They can also fund and/or facilitate training on labour rights and the importance of formal contract use.
- **Processors** shall encourage their suppliers (traders, farmers/cooperatives/local buyers) to adopt formal employment contracts, incl. through making it a specific requirement as part of their sourcing

agreement and contracts. They can also fund and/or facilitate training on labour rights and the importance of formal contract use.

- **Manufacturers/brands and retailers** shall, similarly, encourage their suppliers (processors, traders, farmers/cooperatives/local buyers) to adopt formal employment contracts, incl. through making it a specific requirement as part of their sourcing agreement and contracts (yet avoiding zero tolerance clauses). They can also fund and/or facilitate training on labour rights and the importance of formal contract use.
- **The European Commission** should establish clear antitrust guidelines in order to provide legal clarity and thus support collective action from economic operators.

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- **Grievance Mechanisms**

Grievance mechanisms can be useful for reporting and addressing forced labour risks in the cocoa sector when they provide accessible, culturally relevant, and trust-based pathways for individuals to raise concerns and seek remedy, in line with recommendations from international frameworks such as the UNGPs (Principle 31). They provide accessible channels for reporting and mitigation, with the aim of addressing the risks before they escalate. Grievance mechanisms may operate at the community level or supply-chain level.

Supply-chain based grievance mechanisms are often a requirement from certification schemes such as Rainforest Alliance or Fairtrade.

Community-level grievance mechanisms may be used for situations in which forced labour indicators are present but do not suggest immediate danger or coercion. They should be used where appropriate and in the best interest of the affected person, and when the grievance mechanism has the capacity to address the case and ensure effective protection against retaliation. When set up at a community level, grievance mechanisms are structured around community-based committees, sometimes known as *Community Labour Protection Committees*. These are composed of trained adult volunteers who raise awareness on forced labour risks, listen to grievances reported from workers and farmers and work to address these reported grievances at the community level. In the context of cocoa-growing communities in West Africa, reporting is more likely to happen when grievance mechanisms are at the community level, rather than at the cooperative level, which is why ICI favours a community-based approach. Resolving the grievance can take various forms, for example, though providing mediation or assisting farmers and workers to sign written agreements to clarify roles and responsibilities. Even when grievance mechanisms are set up at the community level, cooperatives should be informed of grievances when they occur, in order to be able to take action against a member of the cooperative if needed (see section on responsible disengagement).

In both cases, grievance mechanisms should be supported by a clear policy on how grievances will be handled, ensuring that no retaliation occurs. Grievance mechanisms can also be envisaged as a collective effort, across companies, including through pooled funding, for more impact at scale.

It shall be stressed that criminal offences and other cases that cannot be solved by community-based committees themselves are referred by the committee members to district or national stakeholders, especially to trained and specialised authorities. A link between the community-based committee and appropriate authorities should thus be established at an early stage, in order to strengthen the referral system and clarify to whom the committee should refer cases. Authorities are more likely to accept and deal with referrals when there is an established linkage with the community-based committee. Companies are

expected to follow-up from time to time with committees to ensure that they have no specific difficulties in conducting their activities and support them/assess their needs.

Should a case require specific support, the company should provide the necessary resources needed (e.g. medical, shelter, etc), all the more as local authorities and stakeholders often have limited resources. It is important to note that even where the State fails in their duty to protect human rights, companies still have a responsibility to respect them, in line with Principle 11 of the UNGPs.

Roles and responsibilities of actors*:

Effective grievance mechanisms require shared responsibility across all tiers of the supply chain. A shared responsibility approach requires a two-way dialogue between all companies involved, which in turn implies responsible contracting.

- **Farmers and cooperatives/local buyers**, being closest to the realities in their region, shall provide input to companies, through consultation, to inform the design of appropriate grievance mechanisms; Raise awareness among members about the rights and responsibilities of workers and employers, promoting the use of written contracts; Support and promote the use of grievance mechanisms by members. They shall receive support (financial/technical) from their business partners in doing so.
- **Traders, processors, manufacturers and retailers** shall promote or set up grievance mechanisms meeting UNGP expectations, supporting monitoring and follow-up of activities to ensure that reported grievances are addressed effectively, including supporting referrals to district labour offices when needed. Requirements for the set-up and monitoring of effective grievance mechanisms shall be outlined in supplier contracts and Code of Conducts, together with making the necessary financial resources available to suppliers
- **The European Commission should** establish clear antitrust guidelines in order to provide legal clarity and thus support collective action from economic operators.

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• Referral to local authorities

Addressing and bringing to an end forced labour requires a case management approach, which has to be tracked over time. Indeed, some situations which may present a risk of forced labour will be better handled when referred to local authorities such as law enforcement or judicial authorities (e.g. in the case of a farmer unwilling to cooperate), or by a grievance mechanism committee as mentioned above.

Referral to competent authorities should be prioritised where there are indicators of serious or imminent harm, including but not limited to:

- Recruitment of work performed without free and informed consent;
- Threats or acts of violence, incl. physical or sexual abuse, against the worker or their relatives;
- Restrictions of freedom of movement, confinement, or surveillance;
- Forced to take drugs or other substances
- [Administrative documents (ID card, passport, etc) kept/confiscated by the employer > red line for Ghana but not for CIV - they decided it was not a red line, as this type of case is apparently quite common and easily manageable at the local level, without issue].

Referral may also be appropriate where the alleged responsible party refuses to cooperate, or where the situation exceeds the mandate or capacity of a grievance committee. In all cases, referral decisions should be guided by the best interests, safety and informed consent of the affected person, and should take into account potential risks of retaliation or harm, including those potentially arising from engagement with local authorities.

- **Landscape approaches**

Similar to approaches implemented to address child labour or deforestation monitoring and remediation, companies can co-fund and support the implementation of landscape-scale approaches to address the root causes of forced labour, in collaboration with local authorities and Civil Society Organisations. Working closely with competent authorities can be helpful to make links between community-level structures and national systems to strengthen referral pathways.

- **Remediation**

Under the Forced Labour Regulation, remediation is defined as restitution of victims to a situation as close as possible to that before forced labour. Remediation should be proportionate to the company's involvement in the forced labour and may include financial or non-financial compensation (Recital 36). In line with requirements set out in the UNGPs and the OECD Guidelines, a company should provide for remediation when it has **caused** or **contributed** to actual forced labour harms. The following are examples of remediation measures that companies may consider implementing, and which should be listed as suggestions in the Guidelines:

- Restitution to ensure that workers are paid any owed wages or other financial entitlements, such as interest on loan payments.
- Rehabilitation that could include provisions such as stipends, legal assistance, and assistance with repatriation, if desired.
- Medical care, psychological support or other assistance that the victim, owing to their circumstance, may not be able to access on their own.
- Compensation for pain and suffering endured.

As emphasised by the OHCHR, Guidelines should remind that all remediation measures involve verification from workers or independent monitoring by trade unions and civil society organisations that represent or work with affected workers¹⁹.

Companies sourcing from the same geographic area are encouraged to set up a remediation fund, mutualising resources to provide an effective remedy to individuals in a situation of forced labour.

Roles and responsibilities of actors*:

- ➔ **Cooperatives and local buyers** shall contribute to provide food, shelter, medical or psychological aid, as well as referral for legal support for affected persons where needed, in addition to the measures to prevent, mitigate and address forced labour mentioned above.
- ➔ **Traders, processors, manufacturers and retailers** shall contribute to a remediation fund and support capacity-building of farmers, cooperatives and local buyers, in addition to the measures to prevent, mitigate and address forced labour mentioned above.

¹⁹ [OL OTH \(144.2025\)](#)

→ **The European Commission** shall provide guidance on what constitutes fair compensation depending on the cases, so as to avoid false charges or corruption.

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To be noted that local or national authorities might not always have the necessary capacities, the specific knowledge, and the structures and mechanisms in place to properly respond to a forced labour case referred to them. Even where the State fails to fulfil its duty to protect human rights within its jurisdiction, companies have a responsibility to respect them.

4.2.1 Responsible disengagement

The Forced Labour Regulation warns against the risk of disengagement by economic operators who are either related to products or regions, or who have had their product removed from the Union market, as well as the consequences on affected workers. Economic operators should therefore be supported in adopting and carrying out suitable and effective measures for bringing forced labour to an end. The Regulation adds that responsible disengagement includes complying with collective agreements and articulating escalation measures (Recital 59).

In line with those requirements, it is to be stressed that disengagement from suppliers should be treated as a last resort, only after meaningful remediation efforts. In line with OECD Guidance, and as outlined in the OECD Business Handbook on Due Diligence in the cocoa sector, companies should consider disengagement only where there are repeated failed attempts to influence and engage an entity in ceasing actions that cause or contribute to forced labour. In such cases, disengagement should be conducted in a responsible time-bound way, ensuring, in the first instance, that children, their families and affected workers are supported, in addition to assessing the impact of disengagement, to ensure that it doesn't make the situation worse.

To protect the broader supply chain and comply with legal obligations, instead of disengaging from an entire cooperative/farmers group, companies should consider working with the cooperatives to potentially exclude only the individual farmers found to be using forced labour. Such exclusion must be a measure of last resort, applied only after a fair, documented investigation and unsuccessful remediation attempts. Exclusion shall be targeted at the individual farmer, accompanied by actions to protect affected workers and children, and to enable remediation, or safe reintegration (which requires independent verification of remediation). Even in the event of an exclusion, a farmer could, depending on the situation, could, depending on situations, have the opportunity to be introduced back if changes to the labour practices at the farm have been made and verified.

Records of decisions, remediation steps and verification must be retained and made available to relevant stakeholders.

5. Bearing the burden of compliance: actions in the event of potential forced labour cases

Given the nature of smallholder value chains such as cocoa, it is expected that despite all efforts aimed at identification or prevention, a case of forced labour will at some point be linked to the imports of cocoa products onto the European market. This link can be established through an investigation initiated by the lead competent authority (European Commission). In such an event, both the competent authority and operators are advised to work in the spirit of this Regulation by prioritising efforts aimed at locating and remediating a potential case.

This section describes the actions that should be taken into account when (preliminary) investigations are being conducted.

Single information submission point (Article 9)

Information on alleged violations submitted through the Single information submission point under Article 9 should be complete, well-founded, and it is recommended that the European Commission only accept information when it contains objective and verifiable supporting evidence and sufficiently precise information to localise the issue reported. Any information on alleged violations should be discarded under Article 9.3 if a link with the product cannot be established.

Risk-based approach (Article 14)

As part of the risk-based approach, the European Commission should provide guidance on the definition of the terms 'quantity', 'volume', 'share of the part' and 'scale of the severity of the suspected forced labour', in the context of cocoa production, and the thresholds associated with them.

Preliminary investigation (Article 17)

If, based on information provided through the Single information submission point or on its own initiative, the lead competent authority opens a preliminary investigation, the Commission should provide as much information as possible.

If sufficiently precise information is provided to enable operators to locate the potential case of forced labour, it is recommended that they use the 30 working days to locate the case and if forced labour is established, to then start a process of remediation. The details of this exercise should subsequently be provided to the lead competent authority under Article 17.2, together with what steps were taken to identify, prevent, mitigate, and bring to an end risks of forced labour as part of the companies' due diligence process.

Once a remediation process has been initiated, lead competent authorities are encouraged not to open an investigation under Article 18.

Investigations (Article 18)

If the time allowed under the preliminary investigation of Article 17 was not sufficient, operators should continue to locate and remediate based on sufficiently precise information provided by the lead competent authority. Operators should be encouraged to request an extension beyond the deadline (30-60 working days) to respond to the lead competent authority's request if remediation has been initiated but not completed. In the spirit of the Regulation, such requests should, in principle, be granted by the lead competent authority.

Decisions (Article 20):

If the lead competent authority issues a decision under Article 20.4 in the event it establishes that products are in violation of Article 3, it would be recommended that the decision be limited to only those products where a

direct link can be established. In such events, the lead competent authorities should treat food products such as cocoa and chocolate as strategic or of critical importance to the Union, meaning that the products should be withheld rather than disposed of.

Proportionality

At all stages of (preliminary) investigations, the actions of the lead competent authority should respect the principle of proportionality in line with Recital 26 of the Regulation. Therefore, the withdrawal and/or disposal of products should be avoided at all times. If forced labour has been established and remediation has proven not to be possible, then a withdrawal of the equivalent of that farmer's expected harvest should be taken out of the stock of the company that was investigated. An alternative could be that the proceeds of the volumes affected would be donated.

The lead competent authority should ensure, in particular, that all the measures and actions carried out during the preliminary phase of the investigation and during the investigation, and those set out in the decision, are suitable and necessary to achieve the desired purpose and do not impose an excessive burden on economic operators.

6. Legal disclaimer

This document does not intend to define compliance criteria. The authors are neither responsible nor liable for any other form of sanction or measure that is imposed on any entity (legal or natural) as a result of a failure to comply with the EU Forced Labour Regulation.

The content of this document does not preclude the organisation's members or their parent companies, subsidiaries or other related entities from conducting a more extensive due diligence exercise.