

NESTLÉ INCOME ACCELERATOR

Progress Report Summary,
June 2026



The Nestlé income accelerator building on 15 years of the Nestlé Cocoa Plan

The Nestlé Cocoa Plan, launched in 2009, brings over 15 years of experience in supporting cocoa farmers and the environments in which they operate. So far, the program has engaged with over 175 000 farmers in 11 origin countries, covering close to 300 000 tons of cocoa.

Building on this foundation, the innovative Nestlé income accelerator was launched in 2022 after being piloted. This program is centered on cocoa-farming families and aims to help close the living income gap and reduce child labor risks by encouraging change, rewarding practices through a mix of cash incentives and training programs.



LEARN MORE

[Rainforest Alliance & Nestlé Cocoa Plan: Monitoring and Evaluation Highlights 2017-2025](#)

Key 2025 figures¹

2 075 278

forest and fruit trees distributed to cocoa farmers

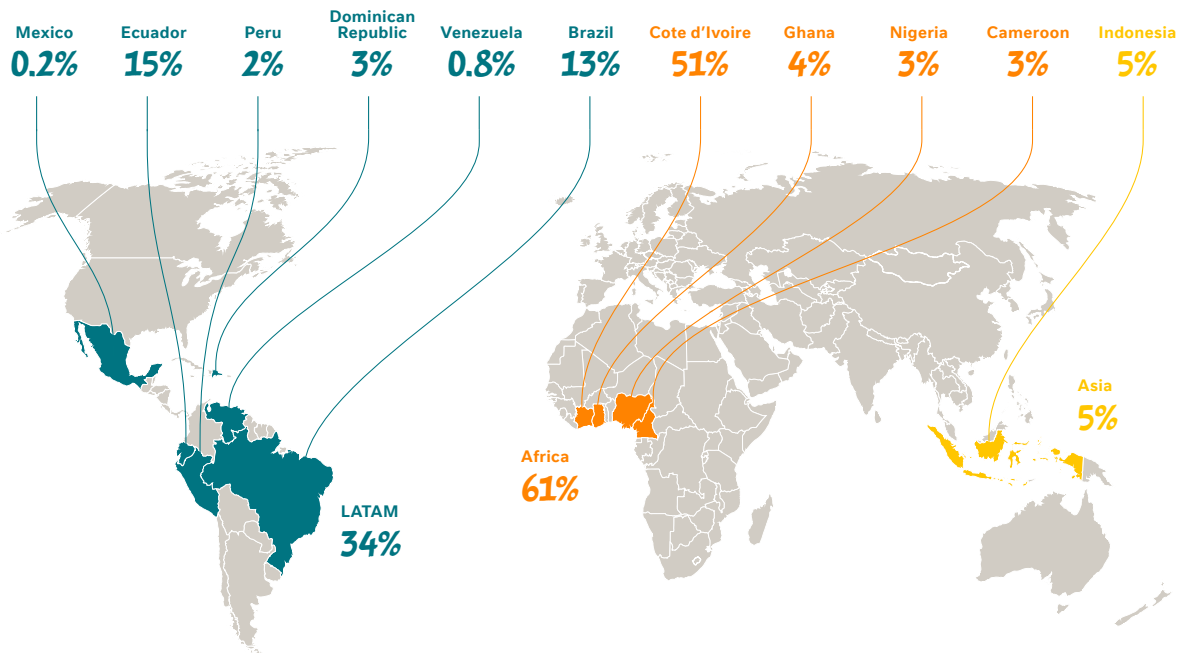
97 122

households covered by our Child Labor Monitoring and Remediation System (CLMRS) to prevent and address child labor risks

96.2%

of cocoa sourced through the Nestlé Cocoa Plan²

Origins of the cocoa we source through the Nestlé Cocoa Plan²



1. Source: Nestlé Non-Financial Statement 2025.

2. The percentages are estimated and rounded volumes of cocoa sourced through the Nestlé Cocoa Plan, including Rainforest Alliance-certified mass balance cocoa, verified Nestlé Cocoa Plan volumes, and farm data provided by suppliers.

SNAPSHOT OF THE NESTLÉ INCOME ACCELERATOR

Launched in 2022, the Nestlé income accelerator is an innovative, family-centered program that aims to help close the living income gap and reduce child labor risks for cocoa-farming families.

It provides cash incentives and targeted support to encourage changes in both farming and household practices, helping to improve livelihoods. This includes support for pruning cocoa trees, provision of shade trees to promote

good agricultural practices and regenerative agriculture, encouraging school enrollment for children, and creating additional income opportunities for women.

This report shares the key findings of the independent evaluation by the KIT Institute. It focuses on the 10 000 test-at-scale families who joined the program since 2022, looking at the program's results and its practices. The evaluation highlights the outcomes to date and offers

recommendations to further strengthen its impact and build more resilient cocoa-farming communities.

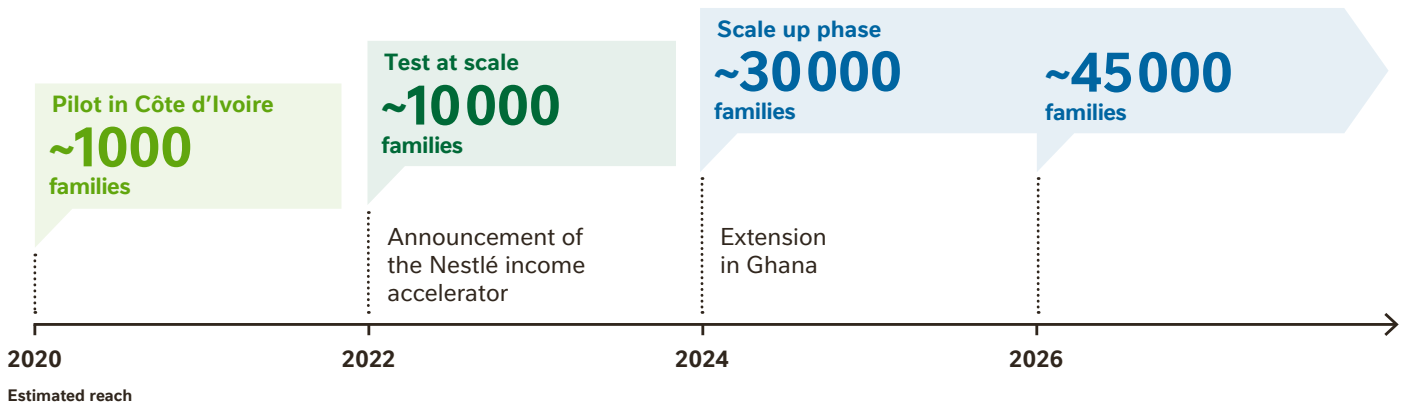


LEARN MORE

[Access the June 2026 KIT Institute Progress Report](#)

Program's expansion throughout the years

Since launching the Nestlé income accelerator in 2022, we have been extending our reach, with an initial ambition of supporting approximately 160 000 cocoa-farming families by 2030. To date, about 45 000 families are participating. We will continue to expand our engagement while adapting our approach, including revisiting this initial ambition, as the TogetherCocoa Foundation scales. Going forward, we expect to broaden our reach both through our direct supply chain and the development of the Foundation.



Our incentive scheme

In 2025, following the suggestion from the KIT Institute, we simplified our incentive scheme into two core areas: farm support (incentive delivered to the farmer) and household support (incentive delivered to the partner). This updated model is simpler, clearer, and faster to implement.

Up to €500 cash incentive³ for household + training and services

AREA 1: Farm support incentive for farmer		AREA 2: Household support incentive for partner	
GOOD AGRICULTURAL PRACTICES	AGROFORESTRY ACTIVITIES	SCHOOL ENROLLMENT	DIVERSIFIED INCOMES
Training, equipping pruning groups, and composting from year 3	Providing forest and fruit tree saplings	Incentivizing school enrollment	Establishing VSLAs ⁴ in all communities
€250 50%: promise of pruning and agroforestry 50%: verification of 1 hectare pruned		€250 50%: promise to send children 6–16 to school 50%: verification of children 6–16 in school	

3. Households can earn up to €500 annually for the first two years and €250 per year thereafter. If households make use of the subsidized pruning brigades and agroforestry support, a contribution is deducted from the cash transfers: €34 in years 1 and 2, and €30 in year 3 and onwards. These contributions help cover implementation costs while keeping the total incentive structure intact.

4. Village Savings and Loan Associations (VSLAs) enable women to access financial services and gender-based training, supporting their income-generating activities and decision making in the household.

ACCELERATING IMPACT AT SCALE⁵

The 2024/2025 cocoa season was marked by significant market volatility and weather-related stresses affecting cocoa-farming families in Côte d'Ivoire and Ghana. The Nestlé income accelerator is delivering support for participating families

– helping them improve yields, increase income, promote the adoption of good agricultural practices and regenerative agriculture, empower women through targeted training, and support children's school enrollment.⁶

2025 ACTIVITIES			
52 588 hectares of cocoa fields pruned and/or maintained by dedicated pruning groups	602 640 forest and fruit seedlings distributed for planting in pruned cocoa farms	574 schools received teaching materials	23 455 households participated in VSLAs
	13 413 new composting piles in the farms		
2025 OUTCOMES			
97% of farms visited by dedicated pruning brigades	65% of farms with <u>sufficient shade tree</u> management	98% of households with eligible children (6-16 years old) promised to send their children to school ⁸	80% of women members of VSLAs
58% of farms with high-quality pruning ⁷			
IMPACT ^{9 10}			
+4% of cocoa production (kg/hectare) vs. 2022 Comparison group: -16%	+9% of children enrolled in school vs. 2022 Comparison group: +7%	+540% of amount saved through VSLAs (USD) vs. 2022 Comparison group: +268%	+114% of women classified as empowered ¹¹ vs. 2022 Comparison group: +48%
LEADING TO ^{9 10}			
+190% of cocoa net income (USD) vs. 2022 ¹² Comparison group: +100%	+189% of total household net income (cocoa + non-cocoa, in USD) vs. 2022 Comparison group: +163%	+14% of households earning a Living Income vs. 2022. ¹³ Comparison group: +12%	

5. Impact measured by the KIT Institute and published in the report. It focuses on the 10 000 test-at-scale families who joined the program since 2022 in Côte d'Ivoire.

6. Data extracted from the June 2026 KIT Institute Progress Report. Numbers have been rounded.

7. The quality of this pruning is evaluated during field assessments performed by Rainforest Alliance (RA)'s trained enumerators. The result is a four-point score, with scores of 1 and 2 considered sufficient ("high-quality pruning").

8. Promises are taken and recorded by our supplier agents. These suppliers are our implementing partners.

9. The comparison group refers to non-participating cocoa-farming households in the same districts but different cooperatives and communities.

10. The 2022 data cover the 2021/2022 cocoa season (baseline). The 2025 data cover the 2024/2025 season (third midline).

11. The Women Empowerment Index (WEI) is computed by aggregating three scores: women's access to resources (IGA, finance, and assets such as land and/or house), participation into decision making (about revenues and investments from income sources, household small and big expenditures, and children's schooling and health), and access to an enabling environment (number of group memberships).

12. The officially set farmgate price reached CFA 1 800/kg for the 2024/2025 main crop and CFA 2 200/kg for the mid-crop. Using constant price of CFA 1 200/kg, the net cocoa income is +31% pts higher in the accelerator group vs comparison.

13. Adjusted Living Income: 46% of households in the program earning a Living Income in 2025. 23% of households earning a Living Income (adjusted with flat price of 1,200 CFA/kg).

MOVING FORWARD

The independent evaluation from the KIT Institute focuses on the 10 000 cocoa-farming families who joined the program in 2022. It confirms the positive impact of the Nestlé income accelerator on the livelihood of these families.

By combining conditional cash transfers with farm and household support, the program strengthens both productivity and farmer resilience.

Cocoa-farming families reported higher yields, higher adoption of good agricultural practices, like pruning and agroforestry, increased participation rates in VSLAs¹⁴, and progress on women's empowerment with greater financial inclusion.

The evaluation also reported improved reliability of cash transfer delivery and a significant rise in household income thanks to strong gains in cocoa income

driven by productivity and farmgate price increase.

The evaluation highlights the need to maintain momentum by addressing emerging constraints – particularly around pruning quality, the effectiveness of income diversification, and optimization of mechanisms for school enrollment and attendance.

Key learnings

Quality pruning and good agricultural practices

Quality pruning, a key practice to increase cocoa tree productivity and resistance to diseases, has leveled off in the 2024/2025 season. The Nestlé income accelerator will gather insights to further strengthen pruning, while exploring alternatives to incentivize other actions that sustain yield increases. Two new initiatives are already in place: adding composting piles to the test-at-scale farms (October/November 2024) and piloting a voucher scheme for quality weeding in a few communities (2025).

Income diversification

The majority of participating farming families have been enrolled in VSLAs, giving women access to savings and loans that are already being put to productive use. However, women's growing involvement in cocoa farming leaves less time for their own income-generating activities. New efforts such as beekeeping and technical training are underway but will take time to generate returns, and additional support beyond VSLAs will be needed to unlock their full potential.

Strengthening school support

School enrollment has remained high and stable at around 90%, with the program showing a positive impact on younger children's enrollment, older children's dropout rates, and increased well-being¹⁵ for the children with regular school attendance. To build on these results, the program will explore how non-cash support mechanisms – such as school canteens, supplies, and school management committees – can complement cash transfers to further improve attendance and learning quality.

These areas will be the subject of comprehensive studies conducted by the KIT Institute over the next 12 months, combining existing quantitative household data with in-depth qualitative interviews to identify success factors and barriers and to refine intervention strategies to enhance impact for long-term participants.

“Since 2022, the Nestlé income accelerator has shown sustained impact, driving the adoption of good agricultural practices, increasing cocoa productivity and income, and improving household resilience and well-being, including food security, productive assets, and women's empowerment.”



14. Village Savings and Loan Associations (VSLAs) enable women to access financial services and gender-based training, supporting their income-generating activities and decision making in the household.
15. The WHO-5 Child Well-being Index is a simple tool for measuring children's psychological well-being. It consists of five positively worded questions. [Read more.](#)



REDEFINING WHAT SUCCESS MEANS IN COCOA FARMING IN CÔTE D'IVOIRE

In Côte d'Ivoire, cocoa farmers face a web of challenges. From unpredictable weather to declining soil fertility, these problems go beyond the yield – they have the potential to affect families' incomes and even hinder children from attending school. That is why the Nestlé income accelerator is built on cash incentives and support to make changes in two key areas: on the farm and at the household.

Cocoa-farmer Nahoua Sekongo was struggling before joining the Nestlé income accelerator in 2022. Living in the village of Guéwa with seven children, he faced mounting school fees and an unfinished house. He used to lose many cocoa pods to rot, cutting into his cocoa income. "Before, we were surviving season to season," he says.

Following the program's approach of farm and household support, Nahoua started adopting good agricultural practices such as quality pruning – the program's pruning teams showed him how to remove diseased branches, clear undergrowth, and open the canopy to let in light. The difference was visible within a season. "Now, I harvest more and waste less, increasing my income in the process."

The cash incentive, paid separately to Nahoua and his wife, has been just as important. It allowed the family to cover children's school costs – including books, transportation, and food for the week

~45 000

cocoa-farming families participating in the Nestlé income accelerator in 2026

– without selling crops early or taking on high-interest debt. It also helped his wife grow her small village shop into a steady source of diversified income, expanding her stock and accessing small, low-interest loans to grow her business. The family has also invested in sheep – livestock that can be sold in times of need, providing a safety net alongside the farm's cocoa income. "It's about security," says Nahoua. "We are building something for the future."

As neighbors saw improvements in Nahoua's yields, his home, and his children's education, more families decided to enroll in the program. In 2026, the program includes approximately 45 000 cocoa-farming families in Côte d'Ivoire and Ghana.

By promoting good agricultural practices, diversified income-generating opportunities and schooling for children, the program aims for lasting impacts.



"Now, I harvest more and waste less, increasing my income in the process."

Nahoua Sekongo,
cocoa farmer from
Côte d'Ivoire

According to *Nestlé Cocoa Plan* Global Manager, Darrell High, "We're contributing to changing the way the cocoa supply chain works, professionalizing labor and rewarding farmers for improving farming and household practices." For Nestlé, the benefits are mutual: stronger farming families mean a more resilient cocoa supply chain and a secure future for the cocoa our brands depend on.



PARTNERSHIP TO GREATER IMPACT

The Nestlé income accelerator is only possible thanks to the shared commitment and close collaboration with our partners: the International Cocoa Initiative, IDH - the Sustainable Trade Initiative, Rainforest Alliance, and KIT Institute, as well as our suppliers: Cargill, ECOM, ETG / Beyond

Beans Foundation, OFI, Barry Callebaut, Cocoa Team / So-B-Green, Touton, and Sudden. We are also grateful for the trust and hard work of cocoa-farming families and all those on the ground in Côte d'Ivoire and Ghana, who are at the true core of this program.



A collective step toward a more resilient cocoa sector

The Nestlé income accelerator reflects our ambition to drive change in cocoa farming beyond our own supply chain. After four years, the results show that this approach delivers impact – though not uniformly, and with room for improvement – confirming that combining practices and training with targeted incentives can make a difference.

The program was designed for scalability and to inspire the broader industry. By sharing the KIT Institute impact evaluation reports, we demonstrate our commitment

to transparency – openly sharing what works, what doesn't, and continuously refining our approach based on learnings and feedback from cocoa-farming families.

Building on that vision and our experience, Nestlé is taking a further step by co-founding the TogetherCocoa Foundation together with four other founding partners.

The foundation aims to accelerate industry-wide collaboration to help close the living income gap and foster

supply chain resilience. It builds on our longstanding efforts to help close the living income gap for cocoa-farming households in Côte d'Ivoire and Ghana through our Nestlé income accelerator.

READ THE NEWS:

["TogetherCocoa Foundation: a collective step toward a more resilient cocoa sector"](#)

Further reading



[Nestlé Non-Financial Statement 2025](#)



[Nestlé Creating Shared Value 2025](#)



[Rainforest Alliance & Nestlé Cocoa Plan: Monitoring and Evaluation Highlights 2017-2025](#)



[KIT Report June 2026 Nestlé Income Accelerator Program](#)

Glossary

Agroforestry

The intentional integration of trees and shrubs into farming systems to increase soil health, shade, and biodiversity.

Good Agricultural Practices

The Rainforest Alliance defines Good Agricultural Practices (GAPs) through their Sustainable Agriculture Standard as a comprehensive, risk-based framework for farming that aims to improve livelihoods, protect biodiversity, and enhance productivity.

Regenerative agriculture

In line with the Sustainable Agriculture Initiative Platform, Nestlé defines "regenerative agriculture" as an approach

to farming that aims to conserve and restore natural resources, primary soil, as well as water and biodiversity, while capturing carbon in soils and plant biomass, and to support farmers' livelihoods.

Resilience

As defined by the United Nations Food and Agriculture Organization (FAO), resilience is the ability to prevent disasters and crises as well as to anticipate, absorb, accommodate, or recover from them in a timely, efficient, and sustainable manner.

This includes protecting, restoring, and improving livelihood systems in the face of threats that impact agriculture, nutrition, food security, and food safety.

Sufficient shade tree

The adoption of good shade management practices is defined by the World Cocoa Foundation as farmers actively managing between 18+ non-cocoa trees per hectare on their farms.

