



chocolaterie  
**Galler**  
indépendante

**Give meaning  
to taste**

Corporate Social  
Responsibility Report

**2020 · 2022**



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# In a nutshell

For over 45 years our expertise has been in creating **great chocolate**, with a delicious filling and quality ingredients, at an affordable price. Since 2020, we have incorporated a new dimension. We want to give **meaning to taste** and become a company with **purpose**.

## Why?

Humanity is at a crossroads. Our lifestyles have become unsustainable for the planet and we need to design new ones to ensure our sustainability.

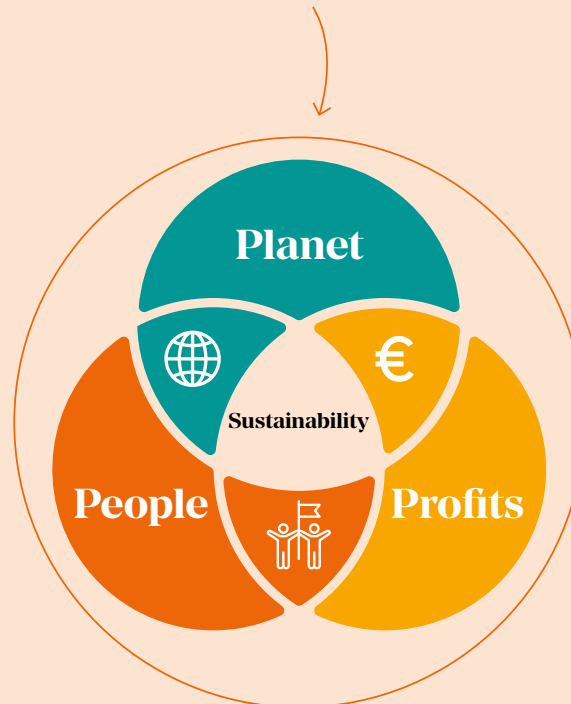
With this in mind, Galler has developed a **new business paradigm**:

- The Galler Project is a new approach to the company's relationship with its stakeholders.
- It's a **big NO** to imbalanced power relationships and a **big YES** to the convergence and alignment of interests.
- It is based on a conviction: **there will be no environmental justice without social justice.**

Our model is based on the 4 Ps: P for **People**, P for **Planet**, P for **Profit** and lastly P for **Purpose**.

## Purpose

*"To embody, in the world of chocolate, an entrepreneurial approach based on the convergence of interests to build a fair and sustainable world."*



**It is our Purpose, or raison d'être, that helps us to make decisions about the other 3 Ps.**

We have had three very complicated years that have forced us to constantly make decisions on the other 3 Ps.

Developing a project of this magnitude during 2 years of Covid (2020-2021); with, at the same time, crisis management (Jul-2021 - Dec-2022) related to the floods of July 2021, where we lost our entire production facility, was a huge challenge for the whole company.

Keeping the motivation, vision, energy and willingness to move forward positively, continuing to develop our 4 Ps project, under these conditions, were the evidence of the immense resilience of our model and of our team.

The old paradigm of the 20th century was that of the duality between, on the one hand, an economic universe and, on the other, a social universe; one financing the other while ideologically opposing it. We believe that in the new paradigm, these two areas must become ONE. This is precisely what a mission-driven company is. It places people and the planet at the centre of the debate and seeks long-term sustainability through making profit that allows it to be self-financing.



## What have Galler's progress and commitments been on the 3 Ps of People, Planet and Profit since 2020?

### People

**For our staff:** implementation of a collaborative way of working within our chocolaterie. A less hierarchical organisation, where everyone has the opportunity to speak up, formulate solutions with collective intelligence, gain autonomy and work in a positive and inclusive environment.

**For our local partners:** strengthening our partnerships to support health, people with disabilities, inclusion and equal opportunities in partnership with local associations through chocolate operations.

**For the consumer:** nutritional commitments with less sugar, more fibre and nothing artificial.

#### For our partner cocoa farmers:

- **100%** of our cocoa has been Fairtrade certified since 2020. In 2021: Galler's commitment was 32% of the volume of cocoa beans purchased under Fairtrade conditions by Belgian companies and chocolate makers.
- This represented an average increase of **13,4%** in cocoa income for Yeyasso's partner farmers in Côte d'Ivoire.
- And included the establishment of 12 hectares of cash crops of rice, cassava and maize with 8 women's associations for 321 beneficiary families to diversify their income.





## Planet

**The environmental footprint of our products:** an audit revealed that raw ingredients alone account for 95% of the impact of our products and 43% comes from the cocoa bean.

The real challenges therefore lie in the cultivation techniques for raw ingredients and cocoa in particular. This is why we have set up programmes with our Ivorian partner, Yeyasso, to implement sustainable cocoa bean farming:

- The agroforestry project, **People, Planet & Cocoa**, includes 59,741 trees planted on 2,000 hectares in 3 years; trees for shade but also for income (fruit and timber).
- The **Virtuous Beans** project involves 250 hectares of organic cocoa with the development of a bean that stands out for its quality.

Our financial partners for these projects are: the Directorate General for Development Cooperation and Beyond Chocolate. Our technical partners are: Enabel, the University of Liège (Faculty of Gembloux Agro-Bio Tech), the University of Nangui Abrogoua and ZOTO.

**The environmental footprint of our organisation:** a process of minimising our carbon emissions through questioning our mobility and via our agroforestry project. Our goal is to reduce our direct carbon emissions by some 250 tonnes per year within 2 years.

**Our goal is to reduce the environmental footprint of our organisation by 25% by the end of 2024. We are proud to have already reduced our product footprint by 18%.**



## Profit

Galler has made good progress on the P for people and the P for planet over the last 3 years, but still needs to consolidate its P for profit. The two years of Covid and the natural disaster that destroyed our production facilities did not allow us to do this.

From 2023 onwards, we should be back to normal operations and our objective will be to consolidate the P for profit.



### 100% loss of production capacity due to flooding - exceptional year 2021

Details (In € millions)	2021	2022 landing	2023 Budget
Sales	22	25	34,7
<b>Financial EBITDA (business)</b>	<b>-3,38</b>	<b>1,38</b>	<b>2,58</b>
Total People+Planet	1,02	0,88	0,88
P for People expenses	0,90	0,62	0,72
P for Planet expenses	0,12	0,26	0,16
<b>Company EBITDA (accounting)</b>	<b>-4,4</b>	<b>0,5</b>	<b>1,7</b>
% allocated to People and Planet/EBITDA	n/a	64%	34%

The areas of concern in achieving the P of profit target lie in the inflationary runaway we have been experiencing over the past year. The price of our raw ingredients has risen by 33%, paper by 40%, wages by 16% over 2 years, transport by more than 15%, and the rest by at least 15%. In this context, the magnitude of these changes is such that the only significant adjustment parameter allowing us to balance the company financially is the increase in our prices. The other parameters are incidental or unrealistic in relation to the scale of the financial consequences of this inflation.

What does 2023 hold in terms of inflation? How will the consumer react? These are real concerns for all companies. But let's be optimistic! Let us go into 2023 energetically!



**Our constant obsession is to delight through the quality of our products, to give meaning to taste by allowing the consumer, who has become a CONSUM'ACTOR, to bite into chocolate for a better world... This is our reason for existing!**

# Our raison d'être

For over 45 years, our heritage has been about a **passion for chocolate** and quality products. But now another dimension joins these, that of **a fair and a sustainable model** which gives **meaning to taste**. Being a responsible stakeholder in the industry, engaging with socio-environmental challenges, undertaking a long-term collective project, in other words, being a company with purpose, with a vision for the future – these are Galler's driving forces today.





## « To embody, in the world of chocolate, an entrepreneurial approach based on the convergence of interests to build a fair and sustainable world » is Galler's raison d'être.

- **To embody:** our mission is within us, it is our raison d'être. It is what drives us.
- **The world of chocolate:** we are a chocolaterie. It has always been in our DNA to delight the customer. Now we have chosen to push the boundaries to make a change through chocolate and set an example for society by developing a new company paradigm.
- **Entrepreneurial:** an entrepreneur is someone who believes that thinking only makes sense if it supports action. We want to do things for real, in real life. The purpose is "doing". We have adopted a collaborative organisational model (inspired by holacracy<sup>1</sup>), by redistributing power among staff. This means having more freedom, as well as being responsible for one's actions. It is about moving from a culture of means to a culture of results, with an "intrapreneur" staff profile.
- **Convergence of interests:** our project says a big **NO** to power relationships, inherent in our past, and a big **YES** to shared interests.

Homo sapiens<sup>2</sup> has evolved by doing things where the process has always been driven by a power relationship with everything. Driven by a unique ambition to capture and harness energy, Homo sapiens have therefore only reinforced this model as it was profitable for them, or at least they thought so! Nowadays, the environmental stakes and, in particular, the climate emergency, have led humanity to a key moment in its existence. We are convinced that this key moment requires, more than ever, meaning and solidarity. It also requires looking at the world through a new lens to understand it. Among other things, it is about creating a new way of doing things, via converging and aligning interests and no longer through an imbalanced power relationship with the environment. And in our case, with all the stakeholders who are in a relationship with our company.

- **A fair and sustainable world:** There can be no justice for the planet without social justice. The way we as a species operate must pivot towards a different model to ensure our longevity on Earth. Our generation's duty is to build the necessary and sufficient conditions to succeed in this pivot.



<sup>1</sup> Holacracy: modelled by Brian J. Robertson, holacracy is an organisational alternative to traditional hierarchical models. The idea is to consider an organisation as a set of circles that function autonomously while respecting the system to which they belong.

<sup>2</sup> Homo sapiens – Modern man, you know him well, it's you: learned man, intelligent man or wise man, in Latin. Homo sapiens is one of the many species grouped under the Homo genus, but it is the only one which is not extinct. Homo sapiens' main difference compared to the other species of the Homo genus is in mental capacity. Man is conscious of himself, his past and his mortal condition. He is able to plan, develop abstract thought, etc.

# Welcome to Galler, an independent chocolaterie

Proudly based in Liège since **1976**, Galler is an independent chocolaterie, driven by **170 passionate chocolatiers**, a group of artisans, workers, a real chocolaterie. So we can delight people the world over, from the average citizen right up to the Belgian Royal Court, we produce **quality chocolate** from **fair-trade sources** in the greatest variety of forms and flavours. At Galler, there's nothing artificial, just honest, delicious filled chocolate! Because **filling chocolates** is truly our **specialty**.




# The chocolaterie in figures

**170**   
staff - experts in  
chocolate

**46 years**   
of expertise

**100%**   
Fairtrade certified  
cocoa beans

**1,750 tonnes**  
of chocolate  
produced per year<sup>1</sup> 

**40 countries**  
where we export

**30M€**  
Turnover<sup>1</sup>

Over  
**3,000**  
retail outlets -  
including 14 stores

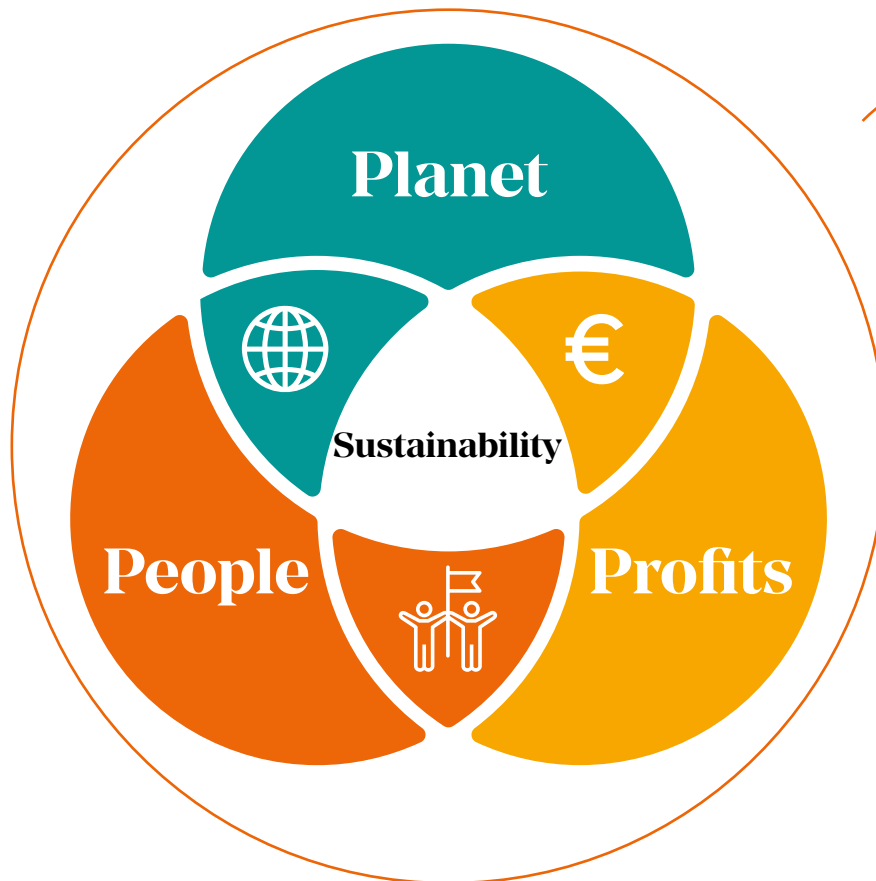
More than a simple company commitment, since 2019, we have been embarking on a profound transformation of our business model.

Building a fair and sustainable world: this is Galler's new wish! Every day, humbly yet determinedly, we are working to make a difference in the chocolate world and contribute to a better world. To get there, we have put in place a strategy which relies on the 4 Ps: Purpose, People, Planet and Profitability.



<sup>1</sup> Excluding exceptional events such as floods

# The fourfold strategic challenge: the 4 Ps



## Purpose or Raison d'être

*"To embody, in the world of chocolate, an entrepreneurial approach based on the convergence of interests, to build a fair and sustainable world"*

Being a company with purpose plays a decisive role in the decision-making process. This raison d'être becomes the sole and strategic aim (Purpose) which allows any decision to be made. The 3 pillars of People, Planet and Profit are inseparable and the model's strength depends on the balance which will be upheld between everyone. Without profit, the company fails; without People, no Planet. We do not demonise profit, as it ensures the financial longevity of the venture. We question the way in which it is shared among the company's stakeholders. However, it must be redistributed according to the mission's principles, in alignment of interests with People and Planet.

# The paradigm shift

The way human societies work is unsustainable for the planet. The consequences for the environment, in particular biodiversity, soil, water, air and ocean quality, and the climate change emergency have led humankind to a moment of truth. We are convinced that humanity is at the crossroads: either undergo a paradigm shift and ensure the longevity of humankind on Earth in alignment with the planet and life on it, or continue blindly as though this imminent danger did not exist and lead humanity towards chaos. Galler has firmly chosen the first option. It offers a new paradigm, a company working virtuously in alignment with the interests of its stakeholders, including the planet, mankind and, more generally, life on Earth.



# A new paradigm for a better world

## The observation

### Socio-economic aspects

Over the course of their history, Homo sapiens have developed due to their unique ability to capture and harness energy. They have been around for over 300,000 years due to a model based on an imbalanced power relationship. This modern human being, with high brain power, combined intelligence with the animal instinct inherited from his ancestors: eating, drinking, sleeping, procreating, surviving. A cocktail which has given rise to a particularly materialistic world view and which, since the time of sedentarisation, has been constantly developing.

**Our neo-liberal system is the latest version of this way of working based on an imbalanced power relationship and materialism.**

Our system is based on the neo-liberal ideology. People trade freely with each other in a space, the market. They set prices freely, but because they are rational, short-term thinkers and anticipate their future income, prices reflect a reality of value. This phenomenon guarantees self-regulation (this is the concept of the "Invisible Hand"). In this liberal model, production capacity is privately owned.

It is what we call capitalism. Production is organised in this economic system based on the division of labour and specialisation.

Since the outset, this system has included two kinds of actors: private economic agents (individuals and companies) and the state. Over 200 years, the role and power of the state has been steadily decreasing in favour of private economic agents, on the basis of the absolute belief in the self-regulatory capacity of the market<sup>1</sup>. It is the apogee of private property and the disappearance of the notions of common goods and public goods.

The concepts of the founding thinkers of capitalism (the classical economists) have been diverted from their original definition. In particular, the state's role as a safeguard has gradually disappeared in favour of the private sector. The economy has imposed itself on the social dynamic.

Everything is measured solely on the basis of economic indicators. GDP (Gross Domestic Product) is the indicator most used by our governments to measure wealth creation, yet it suffers from serious flaws.

It does not measure the distribution of wealth among individuals and it does not take into account the collateral

and disastrous effects of human activity on the planet.

The great revolution of liberalism and capitalism was industrialisation, which required energy. This has led to an unprecedented acceleration in our ability to produce, to enrich ourselves and to raise our material well-being. And let's be objective, our well-being too (at least that of the so-called developed countries)!

As regards the planet, the starting point was that natural resources were free and unlimited. Today we know that this is not true.

Finally, this system can only be sustainable if there is growth. This means producing more and more and exploiting more and more rapidly the natural resources which are, by their nature, limited, and therefore polluting more and more! This growth equation cannot work on a finite and limited planet.

<sup>1</sup> Over the last two centuries, there were periods when welfare states were established, such as the New Deal in the United States or the pre- and post-war periods in Europe (social democracy), but the erosion of the role of the state has continued to grow.



## Our model has become unsustainable for the environment!

### Environmental aspects:

The way humanity has organised itself through the neo-liberal model is now leading us to a collapse of the system. As we have said, growth requires the development of a production-driven model that over-consumes energy and raw materials, although these natural resources are limited.

This model also generates negative externalities that the planet can no longer absorb, resulting in:

- Air pollution;
- Water pollution;
- Ocean pollution;
- Soil pollution and depletion;
- Climate change;
- The collapse of biodiversity.

If we continue to emit the same level of greenhouse gases, we will increase the average global temperature by 3 to 4 degrees by 2100. The consequences for human life will be dramatic:

- Central America, sub-Saharan Africa, southern India, northern Australia and Indonesia will experience deadly conditions for humans 360 days of the year.
- This will cause a massive migration of 2.5 billion people to the North.
- In the North, at the same time, we will most likely have a water shortage.

This will lead to a succession of chaotic events that we will suffer if we do not anticipate and act immediately.



## Galler's new paradigm

**Our model** is a big **NO** to power relationships from our past and a big **YES** to the alignment of interests as the essence of a human way of working.

**Our model** is also the deep conviction that there will be no environmental justice without social justice. It is therefore a new definition of the company's relationship with its environment and stakeholders.

**Our model** is based on the 4Ps: People, Planet, Profit and Purpose (our mission or raison d'être).

**Our raison d'être:** To embody, in the world of chocolate, an entrepreneurial approach based on the convergence of interests, to build a fair and sustainable world.

More specifically, the purpose of our model is to provide more pleasure to the consumer while allowing them to bite into chocolate for a better world. In other words, to allow the consumer to become a consum'actor<sup>1</sup>.

**In concrete terms, this means that the company must ensure, at each stage of its value chain and for each stakeholder, that the convergence of interests is met.**



<sup>1</sup> To find out more about the idea of the consum'actor, head to the chapter on this topic.

# Our environmental footprint

In order to build a sustainable world, an impactful company must roll up its sleeves and take action. Our industry, from the production of raw materials to through processing, transport and packaging, is obviously not neutral for the environment. We must act, but on what? How? And what should we prioritise? To answer these questions, we had to measure our impact and base our approach on reliable information. We went for a scientific method of analyzing our environmental footprint: the Product Environmental Footprint (P.E.F).



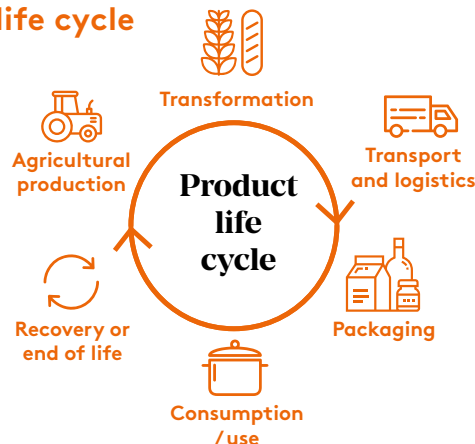


# When you cannot see everything, you cannot see anything!

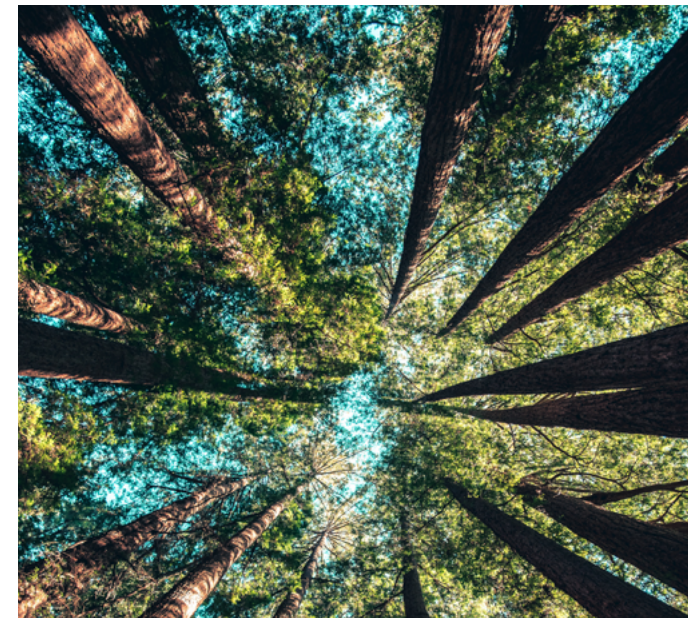
Looking only at carbon footprint or packaging means looking at only one type of impact or one stage in the life cycle of a product. The environmental footprint should not be seen through a narrow lens but as a whole! A product can be good in one respect and very bad in others. It is crucial to choose a method that takes into account the different types of impact throughout the life cycle of the product.

In 2018, the European Union adopted a scientific method, **the PEF method** (Product Environmental Footprint), to define and evaluate the environmental footprint **rigorously**. It includes **16 impact categories, at all stages of the product life cycle**.

## The life cycle



## Impact indicators<sup>1</sup>



It is therefore this overall method that we have chosen to guide us in our ecological transition. The audit that we have undertaken was led by the **Glimpact** company. We chose them because they were able to develop the PEF method by creating an algorithm modelled through a platform. Now accessible to all, it allows us to be active participants in our environmental strategy.

<sup>1</sup> The impact indicators are detailed in appendix 1.



# The PEF method as a compass to reduce the environmental footprint of our products

The evaluation covered 80% of all our products. The aim was to identify the levers for improvement and establish an action plan. All analyses were carried out on the Glimpact platform.

## Environmental impact by life cycle stage

The **raw materials** account for more than **95%** of the chocolaterie's overall environmental impact.

Among the ingredients, the 4 most important in volume are: cocoa beans, sugar, milk and hazelnuts, which represent 67.9% of the overall environmental impact.

The **cocoa bean** alone accounts for **43%** of our product footprint. After the beans, in order of importance milk, then sugar and finally hazelnut have the greatest impact.

In **2019**, the impact of our products, by **life cycle stage** and by tonne of chocolate, has been assessed as follows:

Life cycle	Impact in points/T	%
Raw materials	0.8207	95.43
Packaging	0.0291	3.38
Production	0.0010	0.12
Distribution	0.0067	0.78
Use	0.0032	0.37
End of life	-0.0020	-0.23
Total	0.86	100

The relative contribution of the 4 **major ingredients** to the overall environmental footprint per tonne of chocolate is as follows:

Life cycle	Impact in points/T	%
Cocoa bean	0.37	43
Milk	0.13	15
Sugar	0.04	4.9
Hazelnut	0.04	5
Other	0.24	32.1
Total	0.82	100





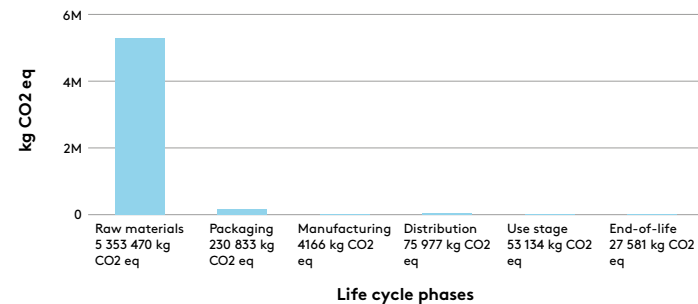
## Breakdown of PEF score by impact indicator

The indicator score assessed that the **carbon footprint** accounts for **32.4%** of the overall environmental footprint of the products. The other indicators, which contribute over 67% of the overall footprint, are in order of importance:

- **Land use** (15.5%), mainly for growing beans and other fruits;
- **Emissions of fine particles** (8.7%) and pollutants responsible for acidification (8.7%), linked above all to the use of nitrogen fertilisers and transport;
- **Water consumption** (7.2%), mainly influenced by irrigation in the cultivation of agricultural ingredients (cocoa beans, hazelnut trees, oil, etc.);
- **Fossil fuel energy consumption** (6.7%), relating to the production of the main ingredients and primary packaging.

Life cycle	Unit	Points per tonne	% per tonne
Climate change (CO2)	Kg CO2 eq	0.27	32.49
Land use	Pt	0.13	15.54
Fine particles	Incidence of disease	0.07	8.74
Acidification	Mol H+ eq	0.07	8.71
Water resource depletion	M3 monde eq	0.06	7.25
Energy resource depletion	MJ	0.05	6.72
Terrestrial eutrophication	Mol N eq	0.04	5.62
Marine eutrophication	Mol N eq	0.04	5.30
Human health Photochemical ozone formation	Kg NMVOC eq	0.03	4.56
Resource depletion: minerals and metals	Kg Sb eq	0.02	3.08
Freshwater eutrophication	Mol P eq	0.01	1.50
Ionising radiation, effect on human health	KBq U235 eq	0.002	0.34
Depletion of the ozone layer	Kg CFC-11 eq	0.0009	0.11
<b>Total</b>		<b>0.85</b>	<b>100</b>

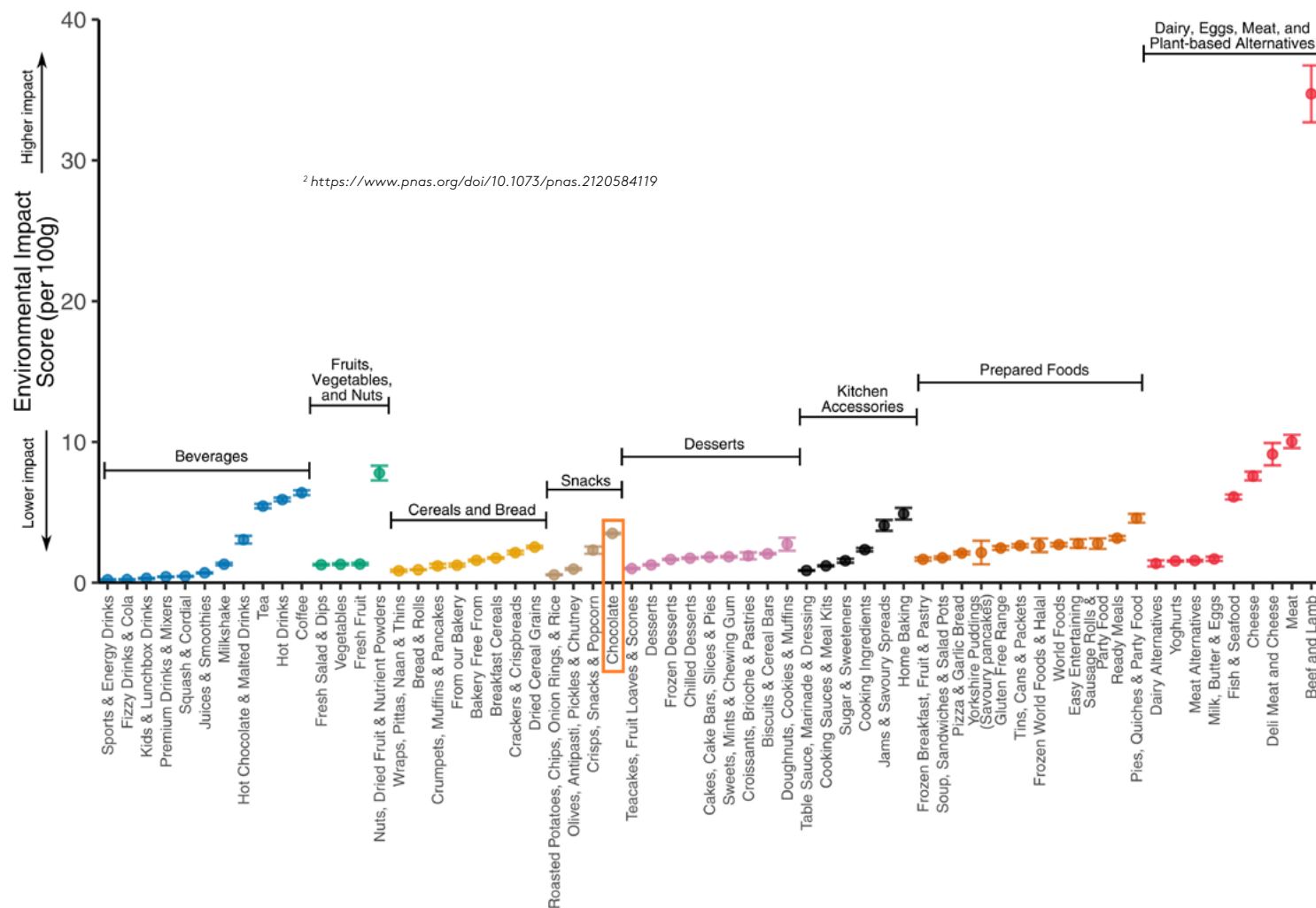
<sup>1</sup> Eq : equivalent





Based on these analyses, the PEF per tonne of chocolate produced was **0.86 Points per Tonne or 4.7  $\mu$ Points<sup>1</sup> per 100 g** in 2019.

The higher the number of points, the greater the impact on the environment. In order to compare chocolate with other food products, here is a table that dismantles preconceived ideas. Here is the table per 100g<sup>1</sup> :



<sup>1</sup> <https://www.pnas.org/doi/10.1073/pnas.2120584119>



**100 g of chocolate has half the impact of the equivalent in nuts and dried fruit, between 3 and 7 times less than meat in general, 70 times less than a pure beef steak and 150 times less than a T-shirt!**

The thing about environmental footprints is they are full of false truths. It is a complex and often misunderstood area that requires standards to compare what is comparable and in-depth studies to make reliable assessments.

**Based on this analysis, we have prioritised our actions. We therefore decided to tackle the cocoa bean and the way it is produced, as it is the cultivation of the beans that is the most problematic. This led us to act at the source: the cocoa-producing countries.**





## Hand in hand for a more sustainable cocoa

In 2019, with the support of the Trade for Development Centre (TDC), a programme of the Belgian development agency Enabel, we entered into a relationship with the **Yeyasso cooperative**, based in the Man region of western Côte d'Ivoire.

With **2 million tonnes per year**, it is the world's largest cocoa producer and provides **45%** of the global supply. It is also the country where producers are the least well paid and where deforestation has been the greatest, with a loss of 80% of its forest cover in a century. The Man region is also one of the most devastated in the country. The political and military war has left the population with great suffering.

The Yeyasso cooperative is active in coffee and cocoa production. As it obtains various certifications, including Fairtrade, the cooperative also wants to embody new values: sustainability, equity, resilience and innovation. It is therefore around common values that Yeyasso and Galler undertake to collaborate.

The collaboration starts with the **Fairtrade<sup>1</sup>** label obtained by Yeyasso and Galler in 2020. It is also nurtured by a partnership around two sustainability programmes: **People, Planet & Cocoa** and **Virtuous Beans<sup>2</sup>** which have one thing in common: agroforestry. This allows, thanks to the shading, the ambient temperature to be regulated and the evaporation phenomenon to be minimised. The diversity of forest species will help restore biodiversity and soil fertility. Trees will then be less vulnerable to diseases and pests. With proper farming practices, agroforestry also has the potential to increase yields while avoiding the routine use of chemical inputs. We have set ourselves the goal of planting 50,000 trees on almost 2,000 hectares of cocoa farms.

**It is thanks to this agroforestry practice that we will be able to significantly influence the environmental footprint of the cocoa bean. Today, we have exceeded our initial target by 16% and have planted 59,741 shade and cash-crop trees, lowering the overall impact of our products.**



<sup>1</sup> How the Fairtrade label works is detailed in the chapter "Our Fairtrade cocoa"

<sup>2</sup> These programmes are expanded upon in the chapter "Our sustainable cocoa programmes"



# The change in our environmental footprint between 2019 and 2022

On a per tonne of chocolate basis, we have reduced the environmental footprint of our products by **18%**. Raw materials have decreased by **20%**, and now represent 93.8% of the overall product impact. Finally, the impact of the cocoa bean has decreased by **19%**.



## Decrease in life cycle impact

Year	Impact in points <sup>1</sup> /T
2019	<b>0.85</b>
2022	<b>0.69</b>



## Decrease in life cycle impact and focus on raw materials

Life cycle	2019 Impact in points / T	%	2022 Impact in points / T	%
Raw materials	<b>0.82</b>	95.71	<b>0.65</b>	93.8
Packaging	0.02	3.4	0.02	4.2
Production	0.001	0.1	0.009	0.1
Distribution	0.006	0.8	0.0096	1.4
Use	0.003	0.4	0.0059	0.8
End of life	-0.002	-0.2	-0.0019	-0.3
Total	0.85	100	0.69	100

## Decrease in the impact of ingredients and focus on the cocoa bean

Life cycle	2019 Impact in points / T	%	2022 Impact in points / T	%
Cocoa bean	<b>0.37</b>	43	<b>0.30</b>	38,8
Milk	0.13	15	0.10	12,8
Sugar	0.04	4.9	0.03	4.2
Hazelnuts	0.04	5	0.04	4.5
Other	0.24	32.1	0.18	39.7
Total	0.82	100	0.65	100

<sup>1</sup> The single overall score is dimensionless (dimensionless, or quantity of dimension 1, is a quantity to which no physical dimension is assigned) and which is measured in "points", in multiples (e.g. kilopoints) or in sub-multiples (e.g. micropoints).



There are also changes in the impact indicators. The **CO2** score dropped by **18.5%**. Fine particles, acidification, depletion of energy resources, terrestrial, marine and freshwater eutrophication are down as well.

The decrease in the overall environmental footprint of our products is mainly due to:

1. The agroforestry programme in collaboration with the Yeyasso cooperative;
2. A change in product recipes with a reduction in the amount of sugar and cocoa beans per tonne of chocolate;
3. Changes in the product mix: between 2019 and 2020, our product range has changed and the product mix per tonne of chocolate is not totally identical.

#### Decrease in PEF score by impact indicator

Indicators	Unit	2019 Points per tonne	% per tonne	2022 Points per tonne	% per tonne
Climate change (CO2)	Kg CO2 eq	0.27	32.49	0.22	32.14
Land use	Pt	0.13	15.54	0.15	22.68
Fine particles	Incidence of disease	0.07	8.74	0.05	8.48
Acidification	Mol H+ eq	0.07	8.71	0.05	8.19
Resource depletion in terms of water	M3 monde eq	0.06	7.25	0.06	8.05
Energy resource depletion	MJ	0.05	6.72	0.04	5.18
Terrestrial eutrophication	Mol N eq	0.04	5.62	0.03	4.53
Marine eutrophication	Mol N eq	0.04	5.30	0.02	4.17
Human health Photochemical ozone formation	Kg NMVOC eq	0.03	4.56	0.02	2.91
Mineral and metal resource depletion	Kg Sb eq	0.02	3.08	0.01	1.87
Freshwater eutrophication	Mol P eq	0.01	1.50	0.008	1.23
Ionising radiation, effect on human health	KBq U235 eq	0.002	0.34	0.003	0.46
Depletion of the ozone layer	Kg CFC-11 eq	0.0009	0.11	0.0010	0.14
Total		0.85	100	0.69	100



# The next challenges relating to our environmental impact

In 2020, we committed to reducing our footprint by **25% by the end of 2024**. To date, we have been able to reduce the impact of our products by 18% and are working on the company's impact. Our internal actions are expanded upon in the chapter "Our commitments and local partnerships in favour of people and the planet". In order to achieve our goal, the next priorities are:

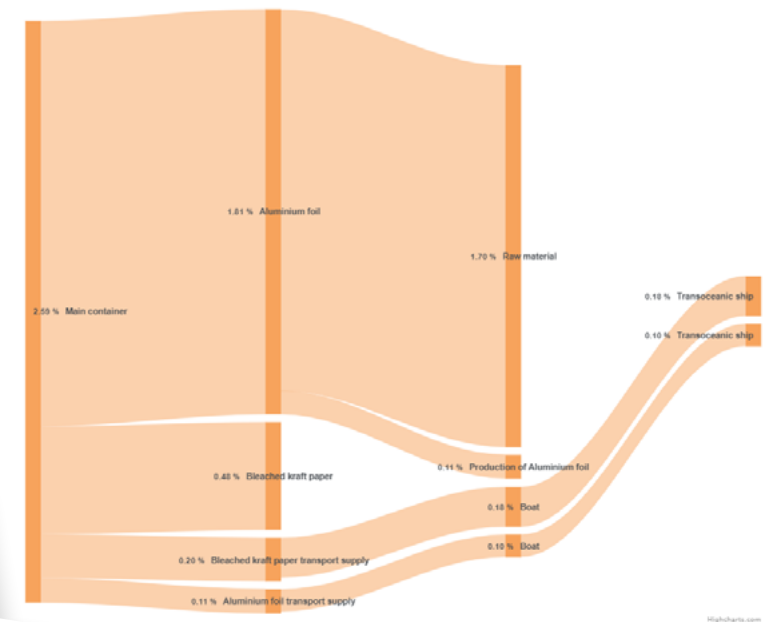
## For the environmental footprint of products:

- **Raw materials:** our chocolate factory currently imports its hazelnuts from Turkey, which provides 80% of the world supply. In the future, we would like to give priority to a local supply chain for quality hazelnuts. We are thinking about this with young agronomist entrepreneurs whose objective is to develop a local and sustainable hazelnut production, favouring local distribution channels and sourcing foods locally again.
- **Packaging:** even though it only represents 4% of our products' footprint, we want to reduce its impact by tackling aluminium foil. It is a very good way to preserve our chocolates, but it weighs the most and yet there are very few effective alternatives.

To this end, we are a partner in the "ChocoPack" research project. Its aim is to develop sustainable packaging solutions for the preservation of the quality of oxidation-sensitive chocolates. This project is carried out within the ERA-NET CORNET (Collective Research NETworking) framework. It is led by:

- CELABOR which provides scientific and technical support to companies in the agri-food sector;
- The Fraunhofer-Gesellschaft, a German institute specialising in applied science research;
- The Industry Association for Food Technology and Packaging (IVLV), which conducts research along the entire value chain for safe, progressive, high quality and sustainable packaged food.

Example of breakdown of the primary packaging impact for the milk praline bar:





## For the environmental footprint of our company:

- **Measuring the OEF (Organisation Environmental Footprint) of Galler:** still in partnership with Glimpact, we want to start calculating the impact of the company in 2023. This analysis will provide a clear view of the levers on which to act and will evaluate the work already done internally.
- **Incorporating the carbon contribution of our agroforestry tree planting in Côte d'Ivoire:**

We are talking about **contribution** and not compensation! The objective of the tree planting is not to compensate for our emissions via CO2 quotas but to implement sustainable cocoa cultivation with our partner cooperative.

Between June 2020 and August 2022, 59,741 trees were planted on 1,994 hectares of cocoa farms in the Man region of Côte d'Ivoire. We made an average estimated gain of 400 grams of biomass (plant organic matter), so 200 grams of carbon. We thus have 12 tonnes of carbon and **44 tonnes of CO2** equivalent for all the trees planted by the project.

This is an average estimate of our carbon contribution. From 2023, we will implement a scientific counting methodology. The exact measure of CO2 absorbed depends on many factors: the place where the tree is planted, its species, its size, etc.

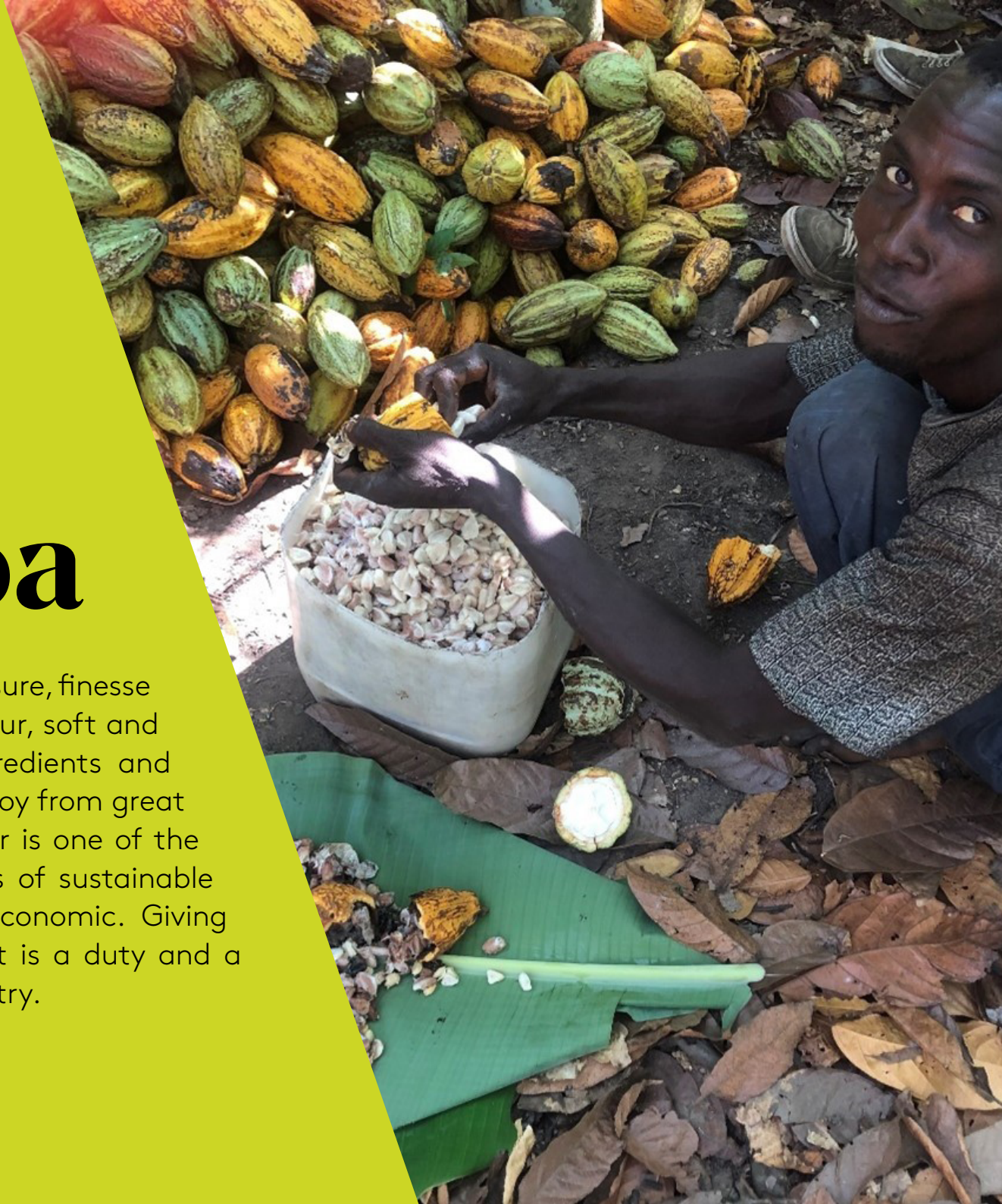


Baguiné Nursery, Photo Jean-Louis Doucet © Photo Jean-Louis Doucet

**This chapter demonstrates the extent to which the environmental stakes of our industry play out in the countries producing the raw material, mainly cocoa. While this does not absolve us from taking action at the corporate level, and we do, we quickly focused on the lever that made sense, where the impact was most significant. Since thought serves action, it is in Côte d'Ivoire that our sustainable cocoa programmes have been set up in partnership with Yeyasso.**

# Our fair-trade cocoa

Since 1976, our mission has been to offer pleasure, finesse and smoothness, a balance of sweet and sour, soft and crunchy, gourmet fillings, high-quality ingredients and unique recipes. Today, offering moments of joy from great taste is no longer enough! The cocoa sector is one of the most unfair in the world in all three pillars of sustainable development: social, environmental and economic. Giving meaning to taste is no longer an option, it is a duty and a commitment to a fair and sustainable industry.



# There is no environmental justice without social justice!

Social justice and environmental justice are inseparable. Just as a sailboat needs wind to move forward, they are part of the same movement for a fairer society where everyone can **live with dignity in a healthy environment**. To defend the rights of all and protect the environment is to end a system that exploits humans and nature. **Taking care of humans is also taking care of the planet.**

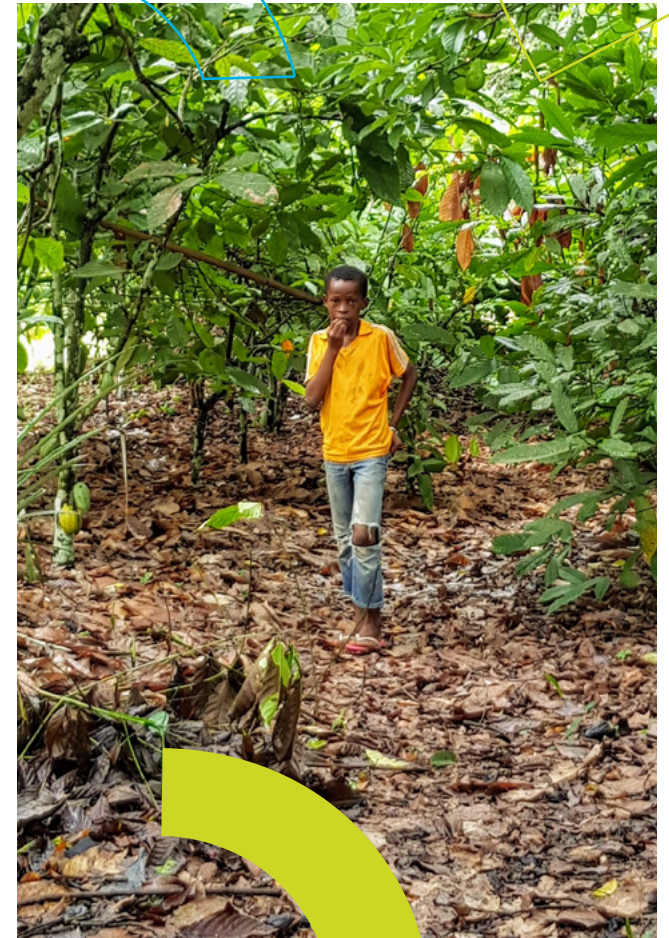
## A living wage for cocoa farmers is essential for the sustainability of cocoa.

The vast majority of the **challenges** facing the **cocoa sector** are due to **poverty**. How can you choose not to encroach on the forest or cut down a tree when you can't feed your family? How do you choose between schooling for your child and caring for their health? It is not a matter of choice but of survival. Deforestation, child labour,

gender inequality, malnutrition, none of these issues will be overcome if cocoa-farming families live in poverty.

## Since 2020, Galler has been committed to paying a fair price for all its cocoa!

Today, **the distribution of cocoa's value is unequal**. Each stakeholder must play its part in addressing this inequality. Galler therefore took responsibility and tackled the root of the problem: the price of cocoa. A fair price contributes to greater human and environmental justice. This price is calculated according to an economic model called the **living wage**.

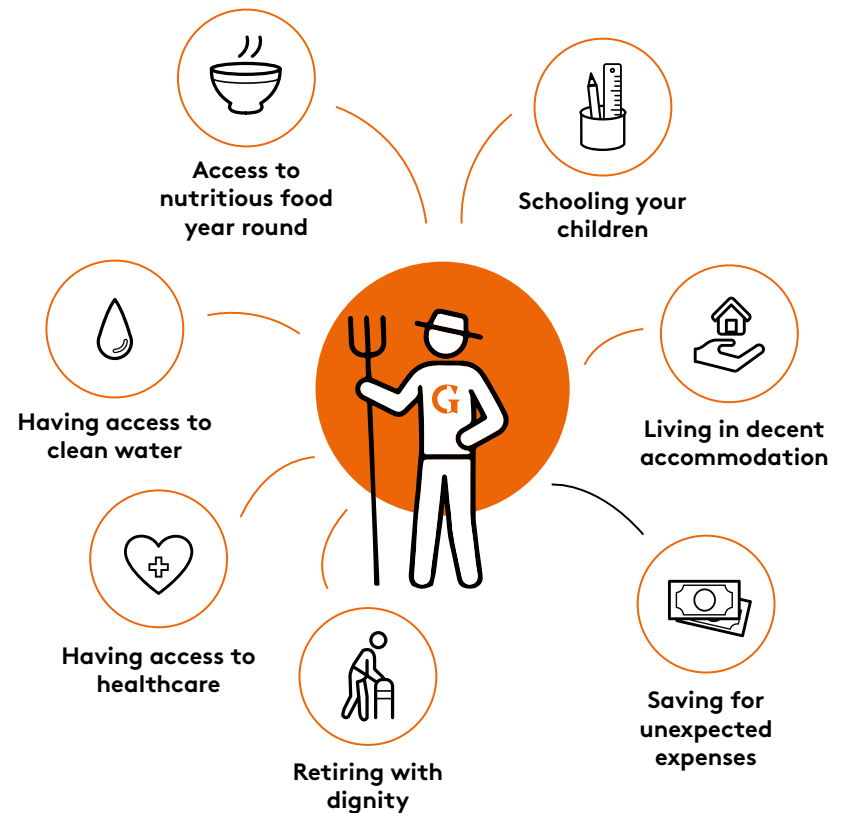


# What is a living wage?

A living wage is defined as remuneration received for a standard working week (48 hours) by a worker in a given location, and which is sufficient to enable the worker and his or her family to have **a decent standard of living**. The elements of a decent standard of living include **food, water, shelter, education, healthcare, transportation, clothing** and other **basic needs**, including provisions for **unforeseen circumstances**<sup>1</sup>.

**In Côte d'Ivoire, the living wage is \$7,154<sup>2</sup> per year or \$2.45 per person per day for an average family of 8 members.**

To achieve this living wage, we have chosen a **Fairtrade certification**. There are different programmes or certifications that can positively affect growers' incomes, but not all have the same impact. Some are even unreliable. In-depth comparative work led us to adopt the **Fairtrade** certification, which is the most demanding, both in terms of its **standards** and its **governance**.



<sup>1</sup> Global Living Wage Coalition:

[https://www.globallivingwage.org/wp-content/uploads/2020/11/Rural-Cote-dIvoire-LW-Reference-Value\\_FR\\_FINAL.pdf](https://www.globallivingwage.org/wp-content/uploads/2020/11/Rural-Cote-dIvoire-LW-Reference-Value_FR_FINAL.pdf)

<sup>2</sup> <https://files.fairtrade.net/Fairtrade-Living-Income-Reference-Price-for-Cocoa-adjustment-update-1-Oct-2022.pdf>

# The Fairtrade NGO

The **Fairtrade standards** are the set of standards that producer organisations, plantations and companies must meet throughout the supply and processing chain. These standards include social, environmental and economic criteria to ensure the sustainable development of producer organisations.



FAIRTRADE

## The Fairtrade NGO

The strategic directions of the organisation as well as the standards are defined by Fairtrade International. Three producer networks that are members of Fairtrade International, representing producers in Africa, Latin America and Asia, and national Fairtrade organisations each have 50% of the votes at the General Assembly. Producers are represented in all decision-making bodies and committees. They are therefore actively involved in the Fairtrade movement.



### Economic standards

- Fairtrade Minimum Price Guarantee and Fairtrade Premium
- Regulation of the flow of goods and money
- Transparent trade relations and traceability
  - Pre-financing
- Use of the Fairtrade label



### Social standards

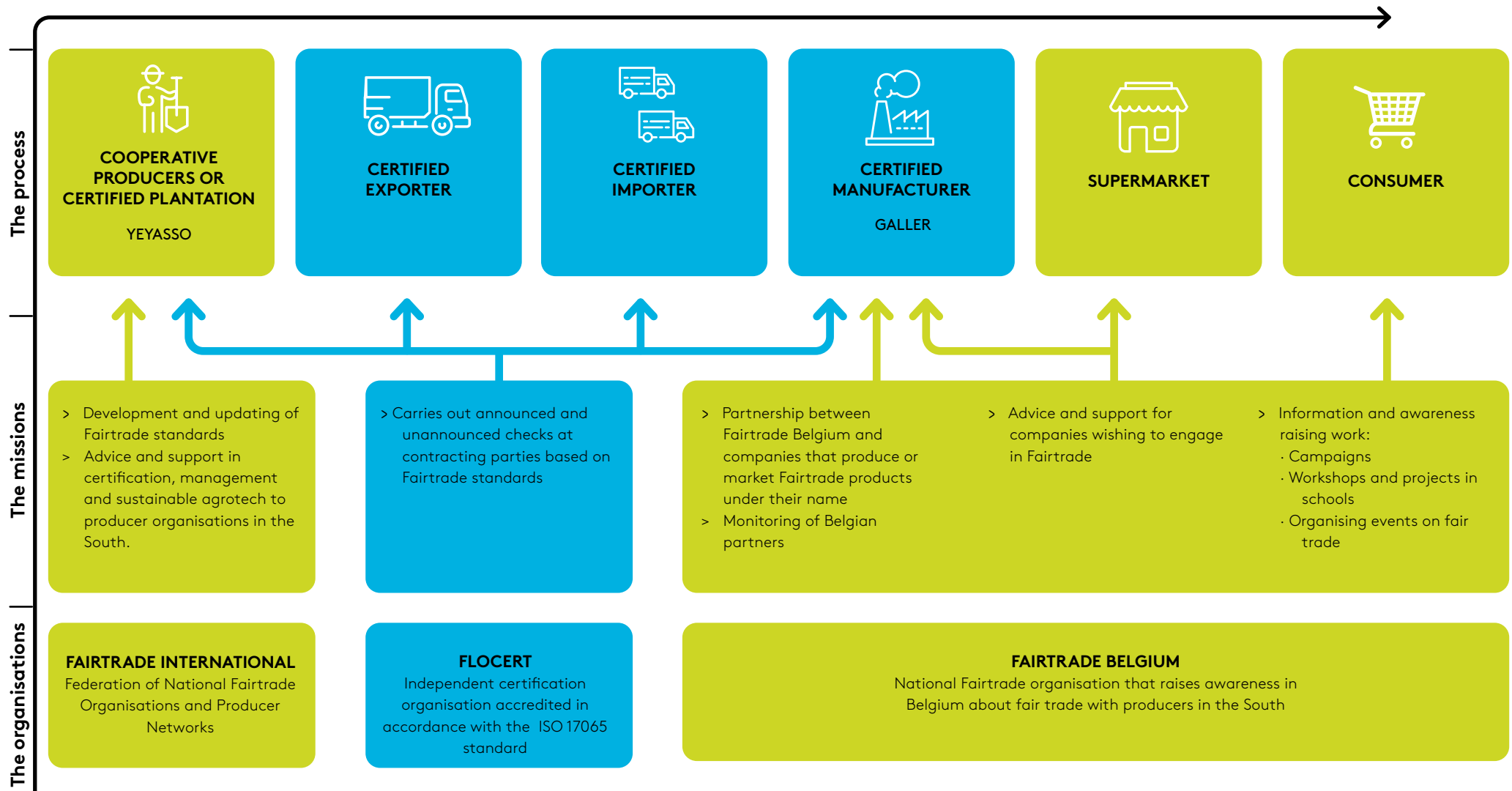
- Democratic communities (cooperatives)
- Trade union organisation (in the case of employed workers)
  - Regulated working conditions
    - Ban on child labour
- Ban on all forms of discrimination



### Environmental standards

- Sustainable agriculture (protecting the environment)
  - Encouraging organic farming
  - Protecting natural resources
- Banning the use of dangerous pesticides
- No genetically modified seeds

# The Fairtrade supply chain



# The Fairtrade value-added system paid for by Galler

## AT GROWERS

**The minimum Fairtrade price** is the minimum that growers receive when they sell their products under Fairtrade and serves as a safety net when market prices fall. When the market price reaches **\$2,400** per tonne, the grower receives the market price without compensation.

**The premium** Fairtrade is an additional sum of money, paid on top of the sale price, which farmers invest in projects of their choice.

**Paid for with each transaction according to Fairtrade product standards<sup>1</sup>**



**€375,122**  
in 2021



## AT FLOCERT

**The certification fee:** FLOCERT's fee structure aims to enable farmers and workers in producer organisations to participate in Fairtrade, regardless of their location and size. FLOCERT applies an all-inclusive fee model, with no additional costs for audits, travel or client attendance.

**Paid annually according to the size of the organisation**



**€1,000**



## AT FAIRTRADE


**The licence fee:** Fairtrade receives a licence fee, paid by companies using the FAIRTRADE label on their products, which makes up over 85% of its revenue. These licence fees cover the costs of Fairtrade Belgium but also the costs of the Fairtrade International system and the Producer networks.

**Paid quarterly based on % of Fairtrade sales volume**



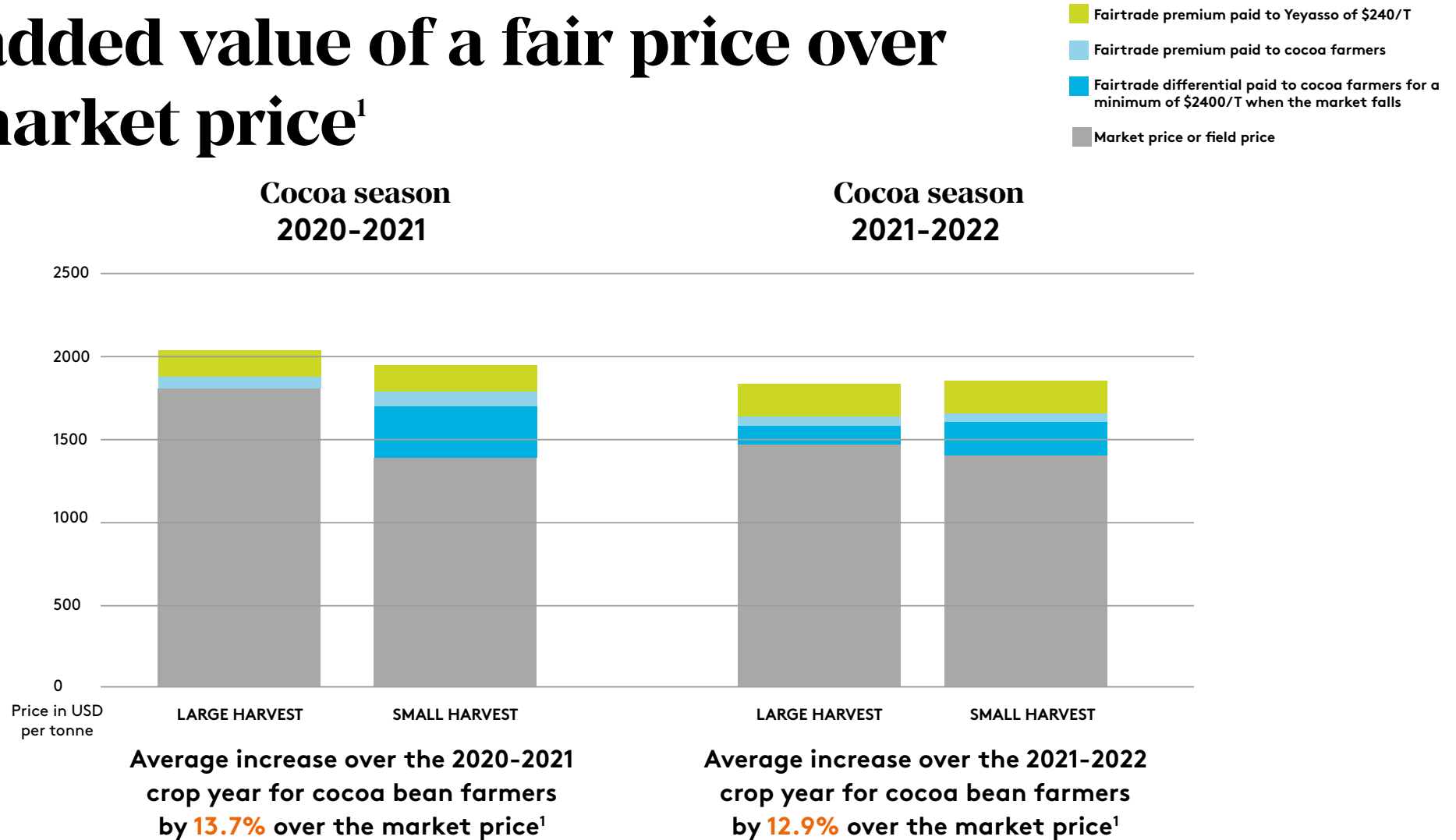
**€56,280**  
in 2021



  
**Total**  
**paid by**  
**Galler.**  
**€432,402**

<sup>1</sup> This amount is paid to the partner who buys the beans and transforms them into liquid chocolate according to our traditional recipes. In our case, this is Barry Callebaut. Callebaut then passes the amount on to the growers. The division of this sum and what it is allocated to is detailed below.

# The added value of a fair price over the market price<sup>1</sup>



<sup>1</sup> This amount is paid to the partner who buys the beans and transforms them into liquid chocolate according to our traditional recipes.

Today, 64% of our partner cocoa farmers are above the poverty line, with 21% above the living income.



### Feh Manh Foss

Cocoa farmer and member of the Yeyasso cooperative

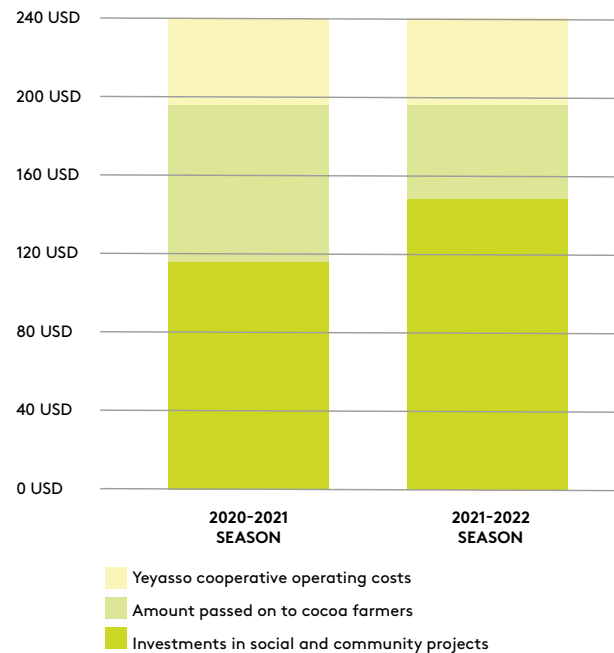
“ Fairtrade has changed our lives through the premiums and the minimum price we receive every three months. Thanks to this, I can send my children to school and take care of them, and I also have the means to better maintain my plantations; this is the condition for a better future. ”

The Fairtrade premium of \$240 per tonne of beans is paid to the cooperative and divided into three types of expenditure voted by the assembly: the operating costs of the structure, a percentage given back to the farmers (between 20% and 33%) and finally social and community projects such as:

- Developing social actions
- Facilitating access to **drinking water**
- Encouraging **education**
- Saving and improving **access to credit**
- Building and renovating a **school**
- Building a **school canteen**
- Creating **social** work groups
- Fighting **child labour**



### Breakdown of the \$240/T Fairtrade premium received by the Yeyasso cooperative



**Yesson Moussa Yeo**  
Director of the Yeyasso cooperative

Given the crucial aspect of the problem of child labour in cocoa farming, the cooperative and its partners decided to embark on the CLMRS programme (Child Labour Monitoring and Remediation System) in 2017. A team of 21 Community Volunteers was set up for activities on the ground and a Remediation Monitoring Officer was hired within the cooperative. Both have subsequently been trained by the International Cocoa Initiative (ICI) Foundation. The mission of the team is to raise awareness in the communities and households of the cooperative's grower members while identifying likely cases of child labour. To date, the cooperative has counted 73 cases of child labour, including 51 boys and 22 girls. The children have all benefited from direct actions (awareness raising) and indirect actions (remediation, school kits, school renovation, school construction, etc.). The idea for the cooperative and its partners is to take action to eradicate child labour in its cocoa and coffee supply chain.

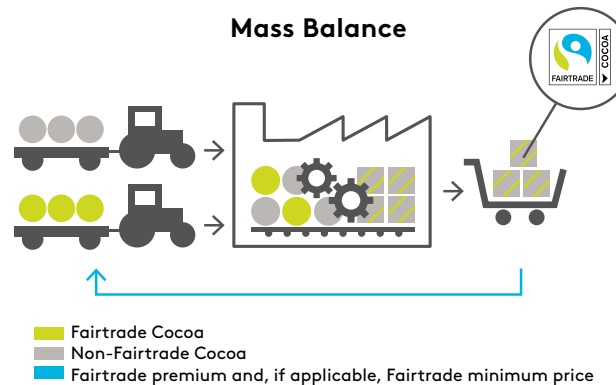
# Traceability in the Fairtrade system

**The Fairtrade chain ensures the financial traceability of the premiums and the minimum price paid by the chocolaterie to Yeyasso growers.**

The Fairtrade mark therefore guarantees that our partner, Barry Callebaut, who transforms the beans into coating chocolate according to our traditional recipes, buys a volume of cocoa equivalent to our orders, at a fair price. We also have an agreement with Barry Callebaut to buy all of our beans from the Yeyasso cooperative.

## Physical traceability: the cocoa exception

Cocoa benefits from an exception called "**mass balance**". Some products, such as cocoa, tea, sugar and some fruit juices, may be mixed with non-certified products already on the production site in the South or during processing in the North, as a constant physical separation of Fairtrade and non-Fairtrade Cocoa cannot be guaranteed. However, these marked products are **100% Fairtrade** compliant. In total, the industry is only allowed to sell the amount of Fairtrade products that corresponds to the Fairtrade raw materials it has purchased. The mass balance principle is therefore applied. All flows of goods and money are documented in writing and verified by the auditing organisation FLOCERT.



Thanks to our fieldwork, we can check, in the same way as an auditor, that financial traceability is being respected. We measure the impact of these premiums on farmers' income from cocoa and discuss directly with them how this additional income has improved their living conditions.



This white mark on our products indicates that the ingredient on the label has been purchased under Fairtrade conditions. This is the **FSI** mark (Fairtrade Sourced Ingredient). The arrow at the bottom right of the label indicates that the ingredient was purchased using "mass balance" and refers to more information on the back of the packaging.



## Our Fairtrade certification contributes to the United Nations Sustainable Development Goals<sup>1</sup>:



The UN Sustainable Development Goals are a call to action for all countries – poor, rich and middle-income – to promote prosperity while protecting the planet. They recognise that ending poverty must go hand in hand with strategies that address a range of social needs, including education, health, social protection and employment opportunities, while tackling climate change and environmental protection. They point us to the way forward to a better and more sustainable future for all.



### Cécile Henrard

Head of Business Development  
Fairtrade Belgium

“ In 2021 in the cocoa category, Galler was the first Belgian national brand to be Fairtrade certified. An iconic brand on the Belgian market whose commitment has already been emulated by other Belgian brands (Guylian), and discussions are underway with other players. Driving change and unifying stakeholders for a fair and sustainable model is Galler's hallmark, which is also involved in a field project with the Yeyasso cooperative in Côte d'Ivoire. A way for them to be active both in their supply chain and in local communities. ”

<sup>1</sup> For more information on the Sustainable Development Goals, see Appendix 2.

# A fair price is the beginning of the road, not the end!

In Côte d'Ivoire, 85% of growers earn less than a living wage. The fair trade sector accounts for less than 20% of the Ivorian crop, the world's leading cocoa producer, which reached 2.2 million tonnes in 2021.

When we look at the income of rural families, we see that the poverty of cocoa farmers is due to a combination of factors: small plots, low productivity, high costs, little or no income from diversification, and prices that are still far too low.

The benchmark price for a living wage is a price that allows an average farm household with **a viable farm size and sustainable productivity level** to earn a living wage.

In this equation, the benchmark productivity level is **800 kg per hectare** and the benchmark viable farm size is **4.4 hectares**. Yet in the Man region, where our partner farmers are located, the average plantation size is **1.7 hectares** with an average yield of **650 kg per hectare**.

Even if they produce a bit of coffee and have small cash crops, other levers must be used to compensate for the fact that size and yield are overestimated in relation to the reality.

**In conclusion, while paying the benchmark price is the starting point on the road to a decent standard of living, it does not, on its own, achieve this goal.**

**Other avenues, such as improving yields (through better agricultural practices), crop and income diversification, local value addition and women's empowerment must be explored, developed and ultimately sustained.**

**This is why, in collaboration with Yeyasso, we are conducting two field programmes that are part of a multifactoral approach to the challenges of the cocoa sector. These are People, Planet & Cocoa and Virtuous Beans.**



# Our sustainable cocoa programmes

Commitment to a sustainable and transparent cocoa sector requires long-term partnerships between stakeholders.

As a chocolaterie and impactful company, in one of the world's most harmful sectors for humans and the planet, we work with the stakeholders who are at the source of cocoa.

We have been working in partnership with the Yeyasso cooperative<sup>1</sup> since January 2020. Its name means "village of hope" in the Mahouka language. The cooperative is located in Côte d'Ivoire, in the Man region in the east of the country, and is made up of about 6,000 coffee and cocoa farmers. Together we have two ongoing sustainability programmes: People, Planet & Cocoa and Virtuous Beans.

<sup>1</sup> If you're wondering how the story between the Yeyasso cooperative and Galler began, go to the "Our Environmental Footprint" chapter



# The Yeyasso cooperative

6,000 

coffee and cocoa farmers including

12%   
women

16 years   
experience

9,500   
hectares  
of cocoa beans

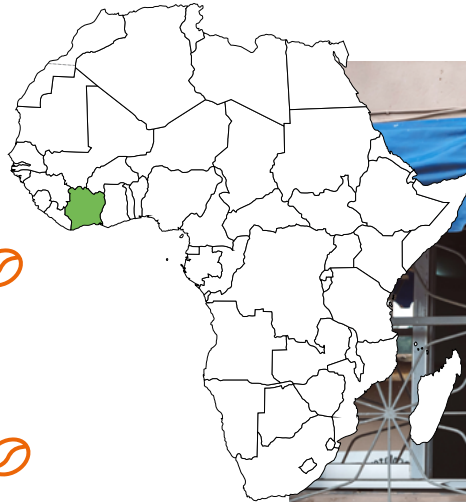
6,000   
tonnes  
of cocoa beans

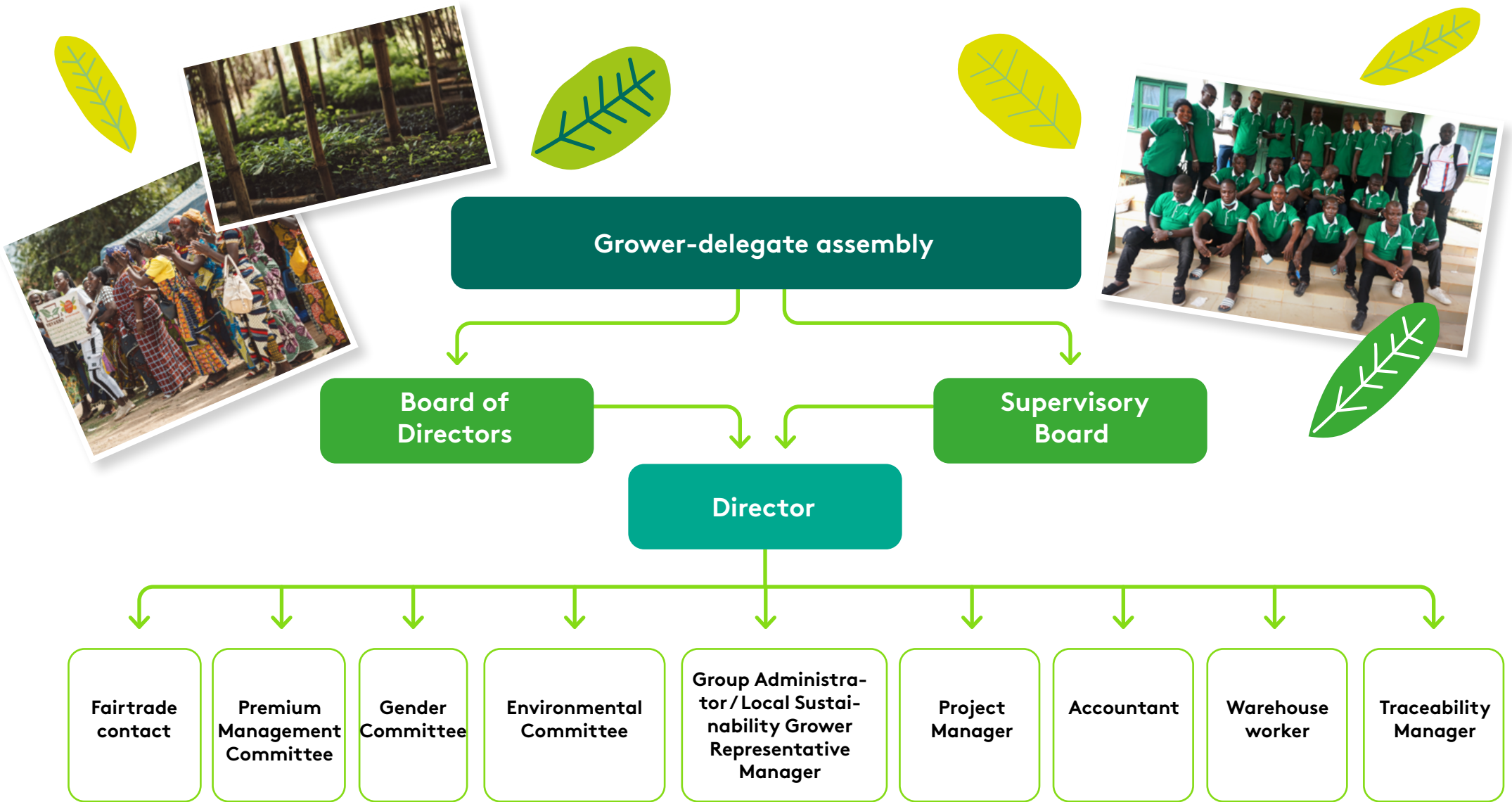
3,293   
hectares  
of coffee

2,500   
tonnes  
of coffee

A **cooperative** is an **autonomous association** of persons brought together to voluntarily meet their common economic, social and cultural needs and aspirations through a **collectively owned** and **democratically controlled** business.

Yeyasso's mission is to be a resilient cooperative that, through professional marketing, innovation and sustainability, ensures a better future for its members.





# People, Planet & Cocoa

**Launched in January 2020, the People, Planet & Cocoa programme is based on the three pillars of sustainable development: economic, social and environmental.**

## Environmental pillar: trees to the rescue of cocoa!

Cocoa cultivation is linked to deforestation: the leading producer countries are those that have sacrificed their forests. Côte d'Ivoire has lost 80% of its forest cover in the space of a century. Cocoa monoculture is largely responsible for this.

Climate change-related disruptions will profoundly alter cocoa cultivation. This is the case in West Africa, where the expected rise in dry season temperatures, as well as water availability, is likely to have a significant impact on cocoa production.

Agroforestry allows, via shading, the temperature to be regulated and the evaporation phenomenon to be minimised. The diversity of forest species will help restore biodiversity and soil fertility. Cocoa trees will then be less vulnerable to diseases and pests. With well-conducted agricultural practices, agroforestry also offers

the possibility of increasing yields while avoiding the systematic use of chemical inputs.

The agroforestry component of this programme was led by Jean-Louis Doucet, Professor of Tropical Forestry at the Faculty of Gembloux Agro-Bio Tech (ULiège), in collaboration with Professor Lambert of the University of Nangui Abrogoua, the cooperative and its cocoa growers.



<sup>1</sup> The Business Partnership Facility (BPF) provides financial support to companies that contribute to the Sustainable Development Goals (SDGs) in developing countries. The operational management of the BPF is entrusted to the King Baudouin Foundation.



- Construction of 4 nurseries:** As the supply of tree seedlings was problematic, solutions had to be found so that the cooperative could produce them itself on site. Teams have been trained in nursery production. These are built with local and biodegradable materials. Spread over the Man area, the nurseries have a total capacity of 66,000 plants. This project has given the cooperative a new skill and an additional source of income, as many national and international programmes now aim to support an agroforestry cocoa crop.
- Planting of 59,741 shade trees on 1,994 hectares:** The species planted were chosen with the help of growers and consist of fruit trees (kplé, apki, irvingia [wild mango], bitter cola, orange and mandarin trees), timber (fraké, framiré, cedrela, mahogany, makore, samba, movingui, niangon, phoé) and leguminous plants to enrich the soil with nitrogen. In addition to their environmental benefits, these trees also represent an additional source of income for cocoa farmers during the off-season (June, July, August) through the sale of fruit or timber.



Barbara Haunrez and Jean-Louis Doucet of the Gembloux Agro-Bio Tech faculty monitor the nurseries on the ground.

## Economic pillar: income diversification

As explained in the previous chapter, the fair price paid to cocoa farmers is not enough to lift them out of poverty. With the cooperative and **8 women's associations** (306 women) in the Man region, we have therefore set up rice, cassava and maize crops.

The programme has financed land rental, training in good agricultural practices, machinery to process raw products for greater added value and motorised tricycles for market access. The associations were also coached by a Gembloux Agro-Bio tech student to optimise their production with crop rotation, mixed crops (e.g. legumes) and the production of compost from local organic material.

The income obtained remains collective and will serve the short, medium and long term. Each association has set up an **Association Villageoise d'Épargne et de Crédit** (Village Credit & Savings Organisation), in order to provide for the urgent needs of the members while saving earnings with the aim of financing the rental or purchase of new plots of land, the purchase of seeds and small equipment to continue to develop the diversification activities initiated by the People, Planet & Cocoa project.

The financing plans for diversification projects with possible market access are carried out with the support of the cooperative and of Dominique Derom, who specialises in assisting cocoa producer organisations in Africa with marketing, sales and governance.

Earnings will be redistributed to members as soon as the projects generate sufficient profits. It is currently difficult to predict how much the household incomes of the 306 women involved will increase, as well as to set numerical targets, as it is a question, on the one hand, of the long term and, on the other hand, of the beneficiaries taking the lead towards total autonomy. However, Yeyasso and Galler will be there to provide support and we will collect financial data to assess precisely what the impact on household incomes will be.

### Social pillar: women's empowerment

In partnership with Fairtrade Africa, one member from each of the women's associations attended the Fairtrade Africa programme: Women's School of Leadership (WSOL), 6 women and 2 men. WSOL is a training and coaching programme aimed at improving participants' basic skills in leadership and human rights. The aim is to build their capacity in a number of areas: personal development, gender,

leadership, income diversification, project management, strategic negotiation, financial management and entrepreneurship.

Once trained, each member returns to their community and passes on what they have been taught. The cooperative has also involved its grower representatives<sup>1</sup> to support the WSOL women in their community outreach work. Following our exchanges with them, we were able to observe significant developments: grants of arable land to women, participation of women in village meetings, involvement in community projects for income diversification.

1 <sup>st</sup> harvest 2022	Number in hectares	Gains in FCFA	Gains in €
Rice	2	FCFA 925,000	€1,410
Manioc	6	FCFA 2,175,000	€3,315
Maize	6	FCFA 6,300,000	€9,603
<b>TOTAL</b>			<b>14,328 €</b>



<sup>1</sup> Grower representatives are cocoa farmers who accompany and coach groups of cocoa farmers and act as a communicative bridge between the field and the cooperative.

At the end of the training, the beneficiaries chose a **collective** diversification project: producing 2,160 litres of **coffee tree honey** over 2 years. Thirty hives, distributed across the different sections, have just been installed and colonisation by bees has begun.

The objective is a turnover of FCFA 5,744,000, of which FCFA 1,944,000 (€3,000) is profit. These will be reinvested to restart a second, more ambitious production cycle with the objective of creating small local direct-sales shops.



### Ericka Dion Wague

Diversification Manager for the Yeyasso cooperative

“ The WSOL programme has given me a lot. Before, I didn't know my rights: women have the right to education, to health, to not be mistreated and to express themselves. Girls don't always go to school and in cooperative or village meetings, women don't feel concerned because they can't read and write, they are not involved. This has to change. I also learned how to manage my money better, how to form a plan, make a budget. We also understood the benefits of cohesion, of working in association. Afterwards, we raise awareness among other women, we get them to understand what we ourselves have understood during the training. Husbands must also be made aware so that they will let their wives participate in the cooperative's activities. ”



### Clarisse Deli

Cocoa farmer

“ Now I know how to raise awareness, I talk to the people back home. And I know what transparency and negotiation are. What I liked most was that women have a right to land. Before we never had that, women had no right to land. But I know that I have a right. And indeed, I got some land, I negotiated with my uncle, and I planted my cocoa farm. ”

## Women in rural Côte d'Ivoire: an illustration from the Yeyasso cooperative in Man



Field study conducted by Nathalie Dosso, a doctoral student at the Institut de recherche en Sciences Sociales (Social Science Faculty - ULiège)

### Excerpt :

The analysis of the status of rural women from our case study reveals a slow and sequential evolution. Significant progress is being made on certain rights such as their access to education, participation in community life and income-generating activities. Their role, not insignificant to the family and community economy, is irrefutable.

Their right to make decisions in the household and to own land is still contested. Yet, far from being marginalised, they are influential players having negotiating tools and knowing how to use them to get what they want. Their strong participation in group and economic activities are proof of this

This study, carried out in collaboration with Galler and ULiège, fed into the implementation of income diversification projects chosen by the women.

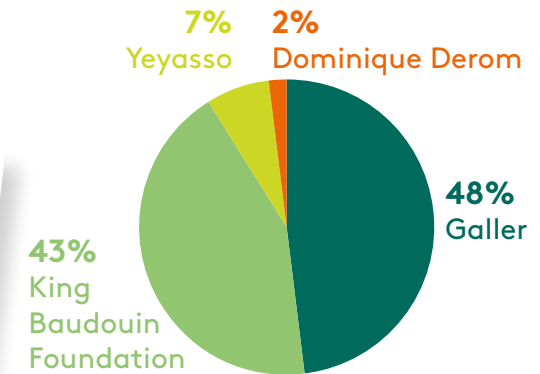


### People, Planet & Cocoa funding per partner

Galler	€222.935
King Baudouin Foundation	€200.000
Yeyasso cooperative Domi- nique Derom <sup>1</sup>	€30.000
<b>Total value<sup>2</sup></b>	<b>€462.935</b>

<sup>1</sup> Funding in kind provided in the form of benefits.

<sup>2</sup> For details of the budget, see Appendix 3.



The subsidies granted by the King Baudouin Foundation to the People, Planet & Cocoa programme end on 31 December 2022. But each pillar (agroforestry, income diversification and women's empowerment) is now an integral part of the long-term partnership between Galler and the Yeyasso cooperative and will therefore be perpetuated.



## People, Planet & Cocoa KPI table

### Indicators Target Year 3 % achieved

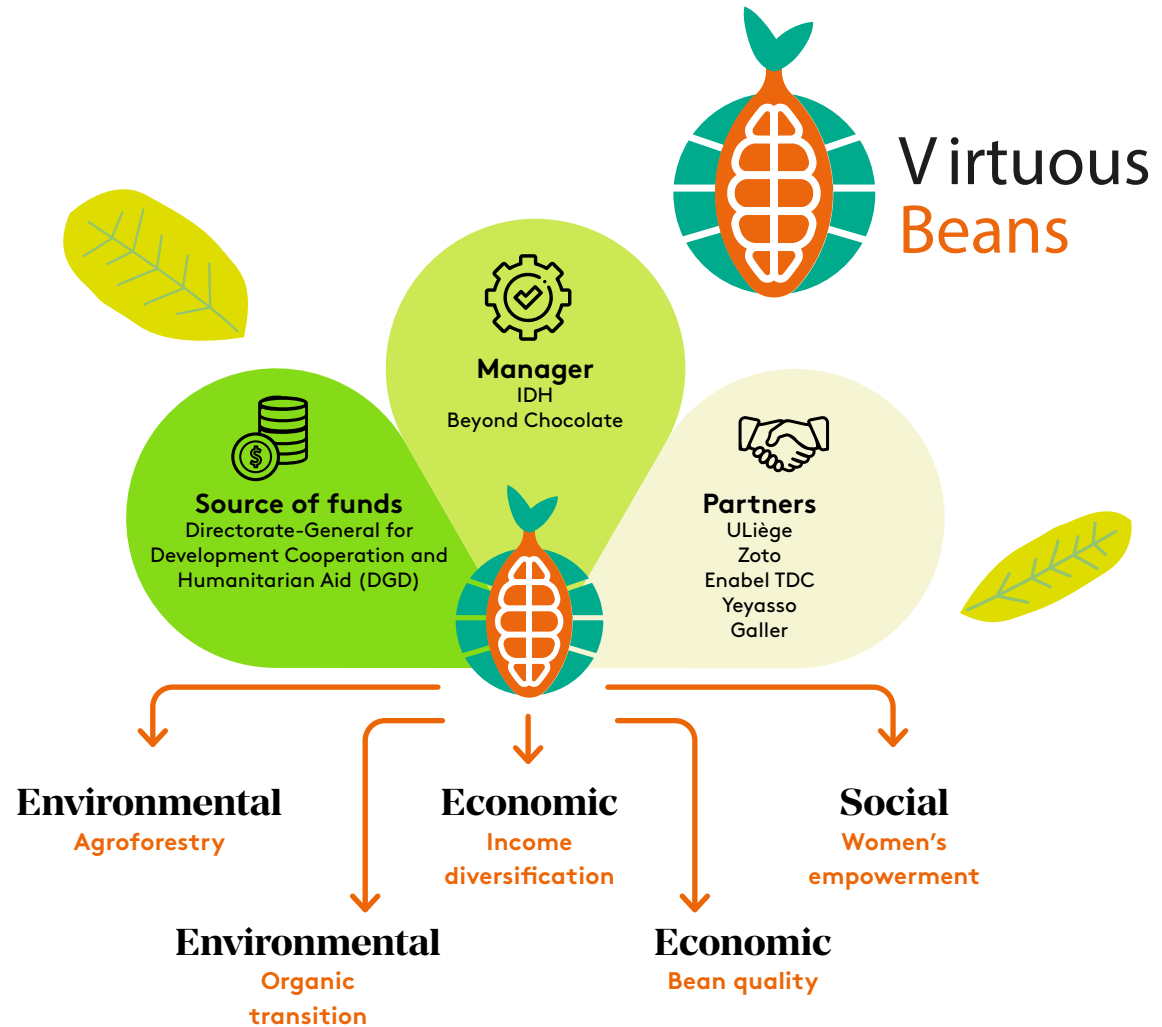
Environment (SDG 13, 15)			
# trees planted	35,000	59,741	170%
# plants grown in nursery/year	40,000	66,000	165%
# agroforestry species planted	11	18	163%
# hectares of cocoa monoculture converted to agroforests	874	1994	228%
Socio-economic well-being (SDG 1, 2, 8)			
Change in average household income	Up 8.2% thanks to Fairtrade premiums. % from diversification: indicator not measurable in the short term (long term).		
# women engaged in income-generating activities related to the project	400	306	76.5%
# cocoa farmers whose income is above the extreme poverty line	300	indicator not measurable in the short term (long term).	
% of income from products other than cocoa	30%	indicator not measurable in the short term (long term).	
Total yield of the plot (cocoa + agroforestry products)	Indicator not measurable in the short term (long term).		
Turnover generated by commercial diversification activities	Not quantified	€14,328	0%
Training courses (SDG 5, 12)			
# people who attended training courses	200	321	160%
# cocoa farmers who have established an agroforestry system	500	871	174%
# women who attended training courses	60	306	510%
# women included in the project	400	306	76.5%

# Virtuous Beans

Launched in 2020 for a period of five years, the Virtuous Beans programme also integrates agroforestry, income diversification and women's empowerment with two additional dimensions: the transition to organic farming and the improvement of cocoa bean quality.



Beyond Chocolate is an initiative that brings together Belgian chocolate companies, retailers, civil society and research institutes to promote sustainable chocolate, support farmers' livelihoods and fight deforestation. Beyond Chocolate, or the Belgian Sustainable Cocoa Partnership (BISCO), is part of the ISCO group of public-private "platforms" for sustainable cocoa. ISCOs bring together industry, government entities and civil society organisations from chocolate consuming countries to promote cocoa sustainability. The other countries involved are: Germany, Switzerland, France, Japan and the Netherlands.





The **agroforestry** in this programme focuses on 250 hectares of cocoa under organic conversion with a priority given to leguminous tree varieties. Some legume varieties have the advantage of enriching the soil with nitrogen (like a green manure), which is very useful for organic conversion. The sudden cessation of the use of chemical fertilisers must be compensated for. Today, **6,394 trees** have been planted, an average of 25 trees per hectare.

**Income diversification** is focused on the sale of **fresh eggs**. Our programme financed the establishment of a farm of 1,000 laying hens managed by the cooperative. The eggs are bought at cost by the women for sale at local markets. The women are coached by Ericka Dion Wague and Bertine Gondo Siam from WSOL. Entrusting women with selling the eggs is aimed at increasing their **empowerment** by strengthening their social, human and financial capital.

As with People, Planet & Cocoa, it is currently difficult to predict how much the household incomes of the women involved will increase, as well as to set numerical targets, as this is a long-term process and the beneficiaries are taking the lead towards full autonomy. However, Yeyasso and Galler will be there to provide support and we will collect financial data to assess precisely what the impact on household incomes will be.

The **organic transition** is underway. 167 farmers spread

over 250 hectares will be audited at the end of this year. Our major challenge is to avoid the loss of yields due to the cessation of chemical treatments. Various actions have been put in place:

1. Sanitation harvests to remove infected or diseased pods;
2. Harvesting schedule to avoid over-ripe harvesting;
3. Reasonable use of approved organic plant protection products;
4. Centralised compost production.

The issue of **soil quality** is crucial. Decades of monoculture have greatly damaged soil fertility. This was maintained by the use of chemical fertilisers.

Today, we need to rethink cocoa farming from a sustainability perspective. Agroforestry is a key part of this challenge, but we need to go one step further and work on **soil restoration**. An analysis of the state of the soil and the development of solutions to amend it was entrusted to the faculty of **Gembloux Agro-Bio Tech** under the supervision of Ludivine Lassois, Doctor in Agronomic Sciences and Biological Engineering, in charge of the sustainable management of agro-ecosystems.

The **quality of the cocoa bean** is the final focus of the Virtuous Beans programme. Côte d'Ivoire is the world's largest producer of cocoa beans, with 2.2 million tonnes in 2021. The volume is there but the quality is not always

there. There are many reasons for this: climate change, ageing trees, and low prices that discourage producers from maintaining a healthy and productive cocoa farm and from doing rigorous post-harvest work.

If we want to act on the source of the problem and not on the symptoms, we have to tackle the price, which must be higher for organic beans and products of differentiated quality. This also involves a niche market and a way of differentiating oneself in a very competitive market.





Since 1st October 2019, organic and fair trade cocoa has seen an increase in value by the introduction of an organic premium of \$300 per tonne of beans. Premiums are also awarded for the quality of the bean.

Work on the quality of the beans of the 167 producers who are being certified is carried out in partnership with **Zoto**. This Belgian family business is specialised in consultancy projects to improve the quality of cocoa. Zoi Papalexandratou supervises the project both on the ground and remotely.

After conducting drying and fermentation tests at the production sites, we started the process on a larger scale in a fermentation centre. It was modelled by Zoto and produced under the supervision of the Yeyasso teams. The centre can accommodate 120 tonnes of wet beans or 50 tonnes of dry beans. Centralised testing starts with this new campaign, and two protocols have been defined thanks to the expertise of Zoi Papalexandratou:

- the first to obtain a lively, citric, dried berry and hazelnut profile, ideal for dark and intense chocolate;
- the second, spicy, slightly fruity, with herbal, bread dough and tobacco aromas, ideal for classic dark or milk chocolate profiles.

**In the long term, our ambition is twofold: to develop one or more niche products of cocoa that has been certified organic and holds a certificate of origin and to provide the cooperative with a higher value-added market.**

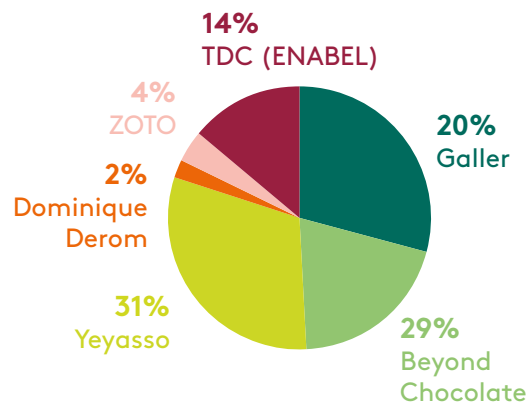
### Virtuous Beans funding by partner

Yeyasso cooperative	€110,000
Beyond Chocolate	€102,000
Galler	€72,000
Trade Development Center	€50,000
ZOTO <sup>1</sup>	€15,000
Dominique Derom <sup>2</sup>	€5,000
<b>Total value<sup>3</sup></b>	<b>€354,000</b>

<sup>1,2</sup> Funding in kind provided in the form of benefits

<sup>3</sup> For details of the budget, see Appendix 3.

### Part of financing by partner





## Virtuous Beans KPI Table

	Indicators	Target	August 2022	Comments
	<b>Environnement (ODD 13, 15)</b>			
<b>Organic and sustainable farming practices</b>	# hectares converted to organic farming	250	250	Awaiting certification
	# tree species planted	10	16	
	# Cocoa yield per hectare (kg/ha)	700	626	Long term
<b>Increase in income</b>	# premiums obtained for organic and HQ (high quality) cocoa	550	/	Under development
	% of organic/HQ production sold at a better price	100%	/	Under development
	% change in average income of cocoa farmers	20%	/	Indicator not measurable in the short term (long term).
	Change in average household income of growers involved in the project		/	Indicator not measurable in the short term (long term).
<b>A more inclusive society</b>	# women engaged in income-generating activities related to the project	35	15	Under development
<b>Implementation of good agricultural practices</b>	# trained growers	150	167	111%
	# hectares where soil conservation techniques are applied	250	250	100%
<b>Shade tree planting</b>	# trees planted	4,250	6,394	149%
	Survival rate	80%	/	Statement for 2023



	Indicators	Target	August 2022	Comments
	<b>Environnement (ODD 13, 15)</b>			
<b>Transition to organic farming</b>	% of chemical pesticides used compared to the 2020 baseline	0%	0%	
	% of chemical fertilisers used 2020 baseline (Kg)	0%	0%	
	% natural pesticides used 2020 baseline (L)	100%	100%	Insecticide 131L - Fungicide 1187 L per (250 hectares)
	% of natural fertilisers used 2020 baseline (Kg)	100%	100%	10.000 kilos
<b>Development of the laying hen farm</b>	# total turnover from egg sales	€39,217	0	Over 18 months (results end 2023)
	# total turnover of chicken sales	€4,200	0	Over 18 months (results end 2023)
	# volume (tonnes) of natural fertiliser produced per year	100	0	Under development
	# the cost of buying feed for the hens	€20,000	€24,088	Production of our own maize in progress
<b>Improvement of the fermentation process</b>	# tonnes fermented in the fermentation centre per year (dry cocoa)	120	0	Results end of the 2022-2023 season
	% losses due to inferior quality per year	15%	0	Results end of the 2022-2023 season
	# Number of organoleptic profiles defined	2	3	3



Within the framework of the two programmes – People, Planet & Cocoa and Virtuous Beans – the cooperative received 44 days of coaching by Dominique Derom, Enabel certified coach. The aim of these coaching sessions is to professionalise the cooperative in terms of marketing, sales and governance.



### Dominique Derom

Marketing and communication coach specialising in the cocoa sector

“ I have been working with the cooperative since 2017. I met them as part of the coaching I do for Enabel. I trained them in marketing and management over the course of 3 years. At the beginning, they were quite withdrawn and isolated, but I felt their desire to move forward, to shake things up and become more professional. So I continued to work with them in the programmes they have with Galler. The aims of the programmes are in line with those of the cooperative: to have autonomous and resilient growers. In addition to the marketing and governance aspects, I helped them a lot with the financial management of the cooperative and in particular with the development of income diversification: financing plan, market access, structuring of women's groups. In diversification projects, the challenge is to find markets to sell products like cassava or rice at good prices. Please note, I don't do the work for them, because they do it very well, but I guide them and give them the tools to become more professional. In 5 years, they have evolved incredibly, adapted, transformed their structure and opened up to the world, to the point of having very professional international contacts with new markets for certified cocoa. ”



Sustainable Development Goals (SDGs) of the People, Planet & Cocoa and Virtuous Beans programmes



These programmes, supported by public funding and based on collaboration among the private sector, academia and representatives of civil society, provide a structuring framework and are genuine accelerators for the development of partnerships between stakeholders in the cocoa sector.

These long-term partnerships, involving the whole value chain, where stakeholders commit to greater transparency and resilience, are the only way to move towards an ethical and sustainable industry.

This is the goal that Galler and Yeyasso are pursuing hand in hand: together for a better future.

# Our local commitments and partnerships in favour of people and the planet

In Côte d'Ivoire, where our environmental footprint is the largest, we are working in partnership with Yeyasso for more ethical and sustainable cocoa. But we also act locally, within our company. Our chocolaterie, in collaboration with companies and associations active in the ecological transition, the circular economy or the social economy, carries out various projects around common objectives that integrate societal, economic and environmental issues.





## Our actions in favour of a circular economy

### From second choice to the front row!

Right from the start, the tone was set: the first Galler shop in Vaux-sous-Chèvremont, right next to the production plant, was to be a showcase for the Galler taste in all its forms. Pleasure has no face; the "premium" products, as well as the "imperfect" or "broken" ones, are side by side without scorn for the other. The Galler team is convinced that you can't throw away delicious chocolates that may be a little less presentable but still taste great.

This place became the meeting place for neighbours, chocoholics, groups of friends or colleagues for group orders, but also for zero-waste enthusiasts who have been adhering to this philosophy for several years: "We don't throw away good products!" The taste remains just as good, while the price is more modest: everyone wins!

Today, other shops of the same type have opened their doors all over Wallonia: in Liers, Marche-en-Famenne and Fléron. Something to delight the taste buds of all chocolate lovers at a very low price.

### Zero waste

Bad news for the planet: according to the Food and Agriculture Organization of the United Nations (FAO), about a third of the food produced in the world is lost or wasted at some point in the food supply chain, from farm to fork. In the European Union, this amounts to about 87.6 million tonnes of food each year<sup>1</sup>. Lost or wasted food consumes about a quarter of all water used for agricultural purposes. It requires an area of cultivated land equivalent to that of China, and is responsible for about 8% of global greenhouse gas emissions. So we can't just sit back and do nothing.

By integrating programmes such as **Too Good to Go** or **Phenix**, we want to do our part. Every day, when we have **unsold** products in our Galler shops or products that have expiry dates too short to meet the conditions of mass distribution, we offer chocolate parcels to these platforms in order to satisfy chocolate lovers for a **modest sum**.



<sup>1</sup> <https://data.consilium.europa.eu/doc/document/ST-10730-2016-INIT/en/pdf>



## Nothing is lost, nothing is unnecessarily generated, everything is transformed!   Second hand, second life!

It is estimated that globally, about 14% of food is lost at the production level before it reaches the retail level<sup>1</sup>. So we decided that our **production waste** would not be wasted, but will even be **useful to the planet**. It is treated in a fermentation process that turns our chocolates into methane, which is then converted into **electricity** through cogeneration. This recycling contributes to supplying the equivalent of **5,000 homes** with green electricity. The digestate is used as **organic fertilizer** for agricultural purposes. Our partner in this circular economy process is the **Vanheede** group, which specialises in waste management.

To create a link but also to encourage **zero waste**, we installed "**donation cupboards**" with the help of Anaïs Lemaire's start-up "**Il Ressources**" (from VentureLab). These two cupboards have been installed in the Galler offices in which employees can place clothing, useful and decorative items and books that they no longer need, so that others can benefit from them. This model works not only at Galler but also at a dozen or so companies in Liège. Anaïs is touring companies with some of these items in order to bring the cupboards to life. An item that does not appeal to anyone in one business will certainly make someone happy at another participating company



<sup>1</sup> [https://www.fao.org/sustainable-development-goals/indicators/1231/fr/?fbclid=IwAR046VzBCJD0HWUqLgK7xm\\_iapYONJ6ZDyVD9u4gdncn4TvrckJ4gDUpM7M](https://www.fao.org/sustainable-development-goals/indicators/1231/fr/?fbclid=IwAR046VzBCJD0HWUqLgK7xm_iapYONJ6ZDyVD9u4gdncn4TvrckJ4gDUpM7M)



# Our recycled and recyclable packaging

As we saw in the chapter on our environmental footprint, the chocolaterie's packaging accounts for 4% of our average overall product footprint. A surprisingly low figure according to conventional wisdom, but that does not mean we are not working on its impact.

## Our primary packaging

The biggest impact is on the **aluminium foil** that protects our chocolates. Aluminium is non-toxic if not ingested and perfectly suitable for food contact. To date, it is the material that offers the best preservation of chocolate, both in terms of taste and the risk of alteration due to temperature variations. And, yes, chocolate is a particularly fragile commodity! Although it is estimated that 30% of the aluminium used comes from recycling, it will not be recycled once the finished product is consumed. Today, it is still difficult to find effective alternatives in terms of both product quality and environmental friendliness.

We are therefore looking for solutions on an industrial scale. This is why in 2022 we joined the ERA-NET CORNET<sup>1</sup> project "**ChocoPack**", the objective of which is to develop ecological packaging with strong barrier properties to ensure the quality of our products.

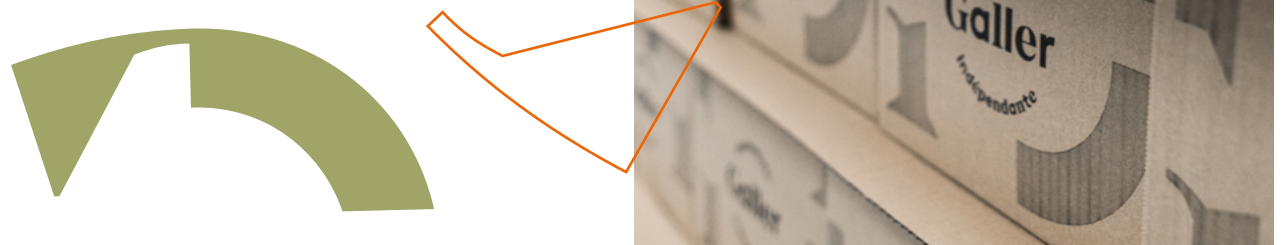
## Our secondary packaging

For our **cardboard** packaging, we strive to work with FSC<sup>2</sup> or FSC mix cardboard from Europe. Today, 80% of our cardboard packaging is certified, and our aim is to reach 100% by the beginning of 2026.

## Our tertiary packaging

Here too, 80% of our **pallets** are reusable and are subject to multiple rotations, another aspect of the circular economy that the chocolate company favours whenever possible. The remaining 20% is accounted for by the quarter pallets of our displays, which are unfortunately disposable but nevertheless recycled. Cardboard pallet sheets and plastic films are also recycled by specialised companies.

For all our packaging, we have established an action plan for the short (June 2023), medium (December 2024) and long term (2026), both as regards the method of selecting suppliers and the environmental quality of packaging. The measurement of their impact will be monitored by Glimpact.



<sup>1</sup> The ERA-NET CORNET (Collective Research NETWORKing) project aims to increase the effectiveness of collective research policies and practices in Europe. Collective research is the name given to research and development (R&D) carried out by research institutes or specialised technology centres working on behalf of associations and federations for the benefit of their member companies, usually small and medium-sized enterprises (SMEs), to meet their innovation needs.

<sup>2</sup> The Forest Stewardship Council (FSC) promotes environmentally appropriate, socially beneficial and economically viable forest management. FSC 100%: The entire product (every fibre and every part) comes from FSC certified forests. FSC Mix: contains a minimum of 70% fibre from FSC certified forests and/or recycled fibre. The remainder may be recycled and/or so-called «controlled» fibres.



## Let's get rid of plastic bottles!

Each year, in total Galler staff consumed around 9,500 1.5 L bottles of water and 21,000 0.5 L bottles. If we had stacked them, they would have represented two towers more than 2,700 m and 2,900 m high and could therefore have overshadowed the tallest skyscraper.

After studying several alternatives to these plastic water bottles, we started by providing each employee with an attractive and robust water bottle (outside the workshop for food safety reasons). Unfortunately, this was only part of the solution. Indeed, the taste of tap water is not universally appreciated. That's when **Source 21**, a local company based in Herve, specialising in filtration solutions, came into play. We installed water purifying filters (reverse osmosis and ultra fine filtration at 0.0001 micron) in our offices and production workshop, which offer everyone quality water.



## Galler Towers

(over a 1 year period)

**2,700 m** (1.5 L bottles)

**2,900 m** (0.5 L bottles)



**Burj Khalifa** (Dubai) : 828 m

**Abra Al Bait Towers** (Mecca) : 601 m

**One World Trade Center** (NY) : 541 m

**Williw Towers** (Chicago) : 527 m

**The Eiffel Tower** (France) : 324 m

...





## Making our chocolaterie greener

**Planting a tree means giving life to an entire ecosystem.**

When we commit ourselves to human beings and the planet, we start thinking in terms of the **ecosystem**. Our chocolaterie, our employees, but also the flora and fauna that surround us, all share the same environment.

So we decided to use a few dozen square metres of the austere concrete of our car park to plant **native hedges and wild-flowering grass strips**, all decorated with **nesting boxes and an insect hotel**.

Simply making areas like this one **greener** recreates biodiversity and ecological networking, helps combat urban warming and soil impermeability, while having a positive effect on the well-being of employees. This first step, although modest, obviously calls for others!



Nesting boxes



Insect hotel



Hedges

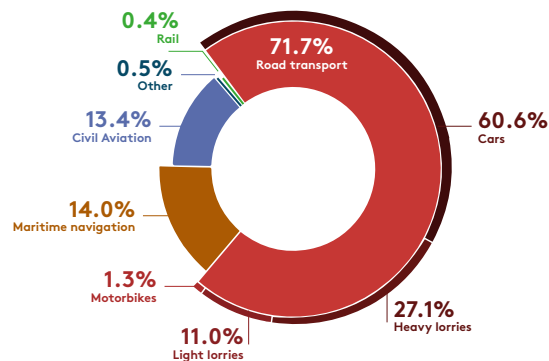


Wild-flowering  
Grass strips

# Mobility is not just about the car fleet

Road transport accounts for about one fifth of the EU's CO2 emissions. Within this sector, private cars are one of the main polluters, accounting for 60.6% of total CO2 emissions from road transport in Europe. If we are to meet the target of reducing our CO2 emissions by 55% by 2030, we need to tackle every possible avenue to reduce our impact.

**Emissions from transport in the EU**  
Breakdown of greenhouse gas emissions by mode of transport (2019)



## The energy transition of our car fleet

As with each of our commitments, we started with a study that allows us to make objective choices based on measurable and unbiased data. We therefore called on a company with a scientific profile specialising in the energy transition of vehicle fleets.

**Courant Alternatif** combines the skills of an electromechanical engineer and Doctor of Applied Science, Yves Toussaint, with those of a fleet manager, Nelly Mujinga. After conducting a comparative study of the economic and ecological performance of each engine (diesel, petrol, hybrid and electric), we conducted an internal survey to identify driver profiles and develop a 3-year strategy. We conducted an internal survey to identify driver profiles and develop a 3-year strategy.

By 2026, the CO2 of our car fleet will be reduced **at least** by **54%** for exhaust and **41%** for the life cycle.

**This target will be challenged in the course of the transition, in order to go further depending on the car manufacturers' offer in terms of fuel/battery efficiency and vehicle prices.**



**Yves Toussaint**

*Co-founder of Courant Alternatif*

For several years, Galler has made a complete commitment to the planet through a global ethical and sustainable action plan for all its activities. With conviction and dedication, the company has embarked on an approach that includes reducing its environmental footprint. This will include the introduction of an ethical and sustainable company car fleet. To ensure the success of the project as a whole, an ethics committee is in charge of monitoring a strategic plan and works in close collaboration with IT, HR and the Courant Alternatif team. We are enthusiastic about this collaboration, in which we dare to ask ourselves all the questions, with the aim of going as far as possible, while remaining flexible because we must take into account the environmental but also human aspect of this transition.



## Remote working, good for people, good for the planet!

In addition to its benefits in terms of well-being, remote working has the potential to reduce mobility, with favourable effects on congestion, greenhouse gas emissions and pollutants.

With one day of working from home per week per employee with a company car, we still save **8 tonnes of CO2** per year.

## One step further with the streamlining of business travel

Cutting unnecessary kilometres is another source of CO2 savings. Favouring the workplace closest to one's home and rethinking customer routes saves us a further **20 tonnes!**

## A mobility plan, our next step

Carpooling, car-sharing, cycling and public transport are all solutions that can be offered to employees whose profile is suitable. From 2023 onwards, we will study these profiles in order to find agile and comfortable solutions with them that relegate the car to the rank of last alternative. Without demonising this mode of transport, the environmental challenges are such that it must meet a real need and no longer be a mere convenience.



### CO2 reduction in annual tonnes for the chocolaterie's fleet of business vehicles:

2022		2023-26			
Position	Current vehicle fleet	Electrification of the car fleet (Life cycle and driving)	Remote work (7 people, 1 day a week)	Streamlining of business trips	Total
CO <sup>2</sup> /T/year	491	-228	-8	-20	235
%	100%	-47%	-1.6%	-4%	-52.6%

The **mobility plan** is aimed at all employees of the chocolate company, not just those who have a company car. We will use a specialised service to measure the overall impact and its reduction.



# The last mile challenge

The "last mile" is the set of operations carried out in the last segments of the distribution chain of goods or services.

This is particularly inefficient in terms of budget, ecology and organisation. It is the most expensive, accounting for **20% to 50% of the total delivery cost**, while light commercial vehicles used for deliveries account for **30% of GHG emissions** in cities. The last mile also occupies **20 to 40%** of the motorised road space, and is clearly one of the culprits of these bottlenecks that plague our daily lives!

As a Liège-based company that respects its city, we have tackled the problem head on. At the end of 2020, we contacted **Rayon9**, an **urban cycle delivery** company. The aim of this social economy cooperative is to contribute to the development and promotion of soft mobility in the city, which favours "better living together" and the improvement of the living environment by reducing the nuisances of motorised traffic (congestion, CO2 and harmful particle emissions, noise pollution, danger, etc.). Through employment, they also wish to participate in the emergence of a new socio-economic model capable of offering young people a dignified and viable socio-professional future.

Between the beginning of January 2021 and the end of August 2022, Rayon9 made 428 deliveries for the chocolaterie in 68 different locations, i.e. a little more than 1,500 km, generating a saving of 300 kilos of CO2, the equivalent of 11 smartphones!

As soon as other companies offer the same professional service as Rayon9 in the rest of Belgium, we will be sure to take the opportunity to expand our hunt for the last mile!



<sup>1</sup> <https://www.ecologie.gouv.fr/sites/default/files/Rapport%20prospective%20logistique%20urbaine%20collaborativeVF.pdf> : ces chiffres sont également valables pour la Belgique.



## Our support for society

It is in Galler's DNA to help associations set up "chocolate operations", because subsidies and other donations are not enough to cover all their needs. For many years now, we have been supporting various operations, an approach that is both community focused and consistent with our brand activation strategy.



### Support for health

- The **Chococlef** operation with the **Ligue Belge de la Sclérose en Plaques (Belgian Multiple Sclerosis League)**, the profits of which are entirely reallocated to the patients, in various forms: support for research, listening and assistance, financial and material aid, advocacy and support in the working world.



This year we celebrate 40 years of association between our two organisations.

In total, nearly 450,000 bars, the icon of the chocolaterie, were sold to the Ligue's supporters (Wallonia and Flanders).

- The **Muco** association, which works for a better and longer life for children, young people and adults suffering from cystic fibrosis in Belgium and which organises, in particular, the "**Green de l'Espoir**" competitions which take place from April to September in about thirty golf clubs in Belgium to fight against cystic fibrosis.
- The **Move4Cancer** operation with AG Insurance.
- **ASBL Mistral gagnant**, which gives courage and hope to children in their fight against critical illnesses.

### Support for people with disabilities

- Operation Coccinelles with **ASBL Les Coccinelles**, an assisted living facility for adults with cerebral palsy.
- Operation Les Oeufs'Reux with **ASBL Perce Neige** in Namur, a day care centre for children with multiple disabilities.
- The Easter operation with **ASBL CEP**, in Brussels, to support Les Fougères and Les Freesias, two homes for disabled adults.
- The **Comité Clairval** in Barvaux, a group seeking funding to support an institution accommodating over 400 people with disabilities.



## Support for inclusion and equal opportunities

- **United Fund for Belgium** and their ambassador Vincent Vanasch act as "middlemen" between donors and Belgian associations to raise funds and finance their projects to improve social integration throughout Belgium.
- **The Schaltin Institute**, which caters for children and adolescents in difficulty.
- And finally, our little protégée, **Ecole de devoir La Place**. La Place welcomes children from disadvantaged families and seeks to help them, build their confidence and give them maximum opportunities.



**Luc Pire**

Co-founder and treasurer of the École de devoir La Place (a charity supporting young people) & Chairman of the Galler Ethics Circle



“ During the first lockdown, the charity found that none of the families had internet access. And on a first day out in Ostend in 2021, it turned out that 18 of the 20 children present had never seen the sea! It is for these reasons that Galler never misses a La Place party and offers eggs at Easter and chocolates at the end of the year, every year. In 2021, we expanded our support and offered all branches of the charity in the Province of Liège, in partnership with the Fédération des Écoles de Devoirs, tens of thousands of Rawetes. Giving meaning to taste is not just a slogan! ”



## Our collaboration with adapted work companies

As you can see, the convergence of interests is a recurring theme for us. As we do not wish to over-package certain products ourselves, we use the services of two adapted work companies. This subcontracting contributes to equal opportunities: everyone can have a job and earn a living.



**Nicolas Paulus**

*Production Manager "Travie"*

“ The aim of Travie (Travail + Vie = Work + Life) is the inclusion of people with disabilities in society by providing useful and rewarding work. The long-standing partnership with Galler is very important to Travie, as it allows us to fully meet this objective. What's more, the work we do for Galler is suitable for the vast majority of our workers, not just the most able, which is all the more important. Without this type of work, we might be faced with difficult choices in terms of worker profiles, which is not what Travie is about. Our commitment is to be able to offer work to all our workers. By way of information, the work carried out for Galler in 2021 represented 30,000 hours of work, the equivalent of 20 FTE. ”



**Maxime Goffinet**

*Managing Director of "L'Atelier"*

“ One of L'Atelier's most loyal customers is the Galler chocolate company. For over 20 years, we have been working closely together on a variety of projects such as mini-bar wrapping, display assembly and filling, flow-packing chocolate bars and more recently, Rawetes packaging. The many projects that Galler has entrusted to L'Atelier now enable our company to provide suitable, regular and well-paid employment for people with disabilities throughout the year. These interesting and diverse projects contribute to the personal development of our workers and the development of their skills. Our adapted work company is proud to collaborate with companies that, like us, are concerned about the well-being of workers. ”

# The consum'actor

For decades, the issues surrounding chocolate consumption have been focused on the front end of the chain. A series of initiatives have been put in place with too little involvement of the consumer. However, we are convinced that it is essential to make the upstream and downstream converge if we want to shake things up and have a real impact. Consumers are the main actor in this convergence, since their power lies in the fact that by deciding to allocate their money to the purchase of a product, they feed the revenue process of the chain. They therefore hold the ultimate power. By choosing to consume differently, by incorporating sustainability into their approach, they become agents of change.

Our challenge is therefore to transform the consumer into a consum'actor.





# How to transform the consumer into a consum'actor?

When a person chooses to buy chocolate, it is above all for their own pleasure or to share a moment of pleasure with someone. In order to bring real added value to this act, we wish to give **meaning to taste**.

This translates into 4 direct benefits for the consumer.

The **first benefit** is the **taste** and the different flavours we offer. They are our identity, our history. This is the basis of our relationship with the consumer.

Secondly, we have always paid particular attention to the **quality** of our products and therefore to the selection of raw ingredients. We favour natural ingredients in order to develop recipes free from preservatives and no artificial flavours. Since 2019, we have set up a nutrition think tank with a nutritional therapist. We have established a **nutritional charter** consisting of 6 commitments.

## Our nutritional charter

### 1. Involving our staff

Raising awareness of the importance of nutrition

### 2. Auditing our products

Evaluated by a nutrition expert

### 3. Selecting quality raw ingredients

Favouring high-end raw ingredients (GMO-free, low pesticide content, additives that are safe for health, etc.)

### 4. Improving our recipes by honouring consumers' taste expectations (4 pillars)

#### Sugars

- Gradually reducing the sugar content and sweetness
- Favouring the most natural sugars

#### Fat

- Focusing on healthy fatty acids
- Aiming for the lowest trans fatty acid content

#### Proteins

- Favouring the replacement of part of the fats/sugars with vegetable proteins

#### Fibre

- Favouring the replacement of part of the fats/sugars with fibre

### 5. Informing consumers

- Promoting the nutritional qualities of chocolate and its health benefits
- Promoting the fibre content of our existing products (labelling, claims, etc.)
- Communicating by serving (based on the size of the product and not by 100 g)
- Communicating the nutritional approach

### 6. Innovating naturally

Systematically incorporating nutritional objectives into the development of new Galler products





**Helene Wacquier**  
*Nutritional therapist*



Aware of the major human, ethical and economic stakes, Galler called on me in early 2019 to help them structure their responsible nutrition approach. The project was divided into several stages:

- Training all staff in **nutrition-related issues** (proven links between nutrition and health, current shifts in the food industry/ethics, growing public interest in healthier food, emergence of new markets, etc.).
- The development of a tailor-made **nutritional audit** tool, i.e. a structured and systematic approach, aimed at both quantitative (nutritional values) and qualitative (list of ingredients) analysis of the Galler ranges, in order to position them on the nutrition/health scale. This tool highlights their nutritional strengths and weaknesses, placing them in relation to the average of similar products on the market.

- The establishment of a "**nutrition circle**" involving members of the management, Markethic, quality, R&D, production, etc. The objective is to develop the concrete aspects of nutrition/health balance while respecting organoleptic, technical, economic and regulatory constraints, and, in particular:

- to identify priorities for continuous improvement in nutrition;
- to consider reformulating certain products to better meet current nutritional challenges;
- to take into account the nutritional benchmarks for all new product formulations;
- to better promote/communicate the nutritional benefits of products (e.g. nutritional claims);
- to establish a global communication strategy, with transparency, on the content and challenges of the responsible nutritional approach implemented by the company.

We are reducing the sugar content of our recipes and increasing the fibre content. We have also made the decision to eliminate palm oil from our products but are still in the process of reflecting on this complex issue. We are not 100% convinced that this is THE solution because the alternatives, if used on a very large scale, do not offer better solutions or are even more harmful to the planet. More research is needed to provide objective insight into the problem, to understand the stakes of palm oil production, those of the consumer sectors and the real impacts of the various alternatives.



Our objective by 2024 is to apply this nutritional charter to our entire product range and thus propose an offer that remains enjoyable, with attention paid to the health of our consumers. The table below gives an overview of the ranges that have already been analysed.



## Ranges already audited

Bars  
Mini bars  
Tablets  
Spreads  
Eggs  
Ice cream





The **third benefit** we offer is **an affordable price**. In order to make our chocolate accessible to as many people as possible and to rally a maximum number of consumers around our commitments, we keep an eye on the price and ensure that we create the right economic conditions so that the consumer can become a consum'actor. We do not wish to exceed a price level that would exclude chocolate lovers for financial reasons.

We have decided to apply the principle of **"Euro for euro"**. Every extra euro paid to our growers in Côte d'Ivoire for ethical and sustainable reasons must equate to the euro that the consumer pays in the end, without each intermediary adding their margin!



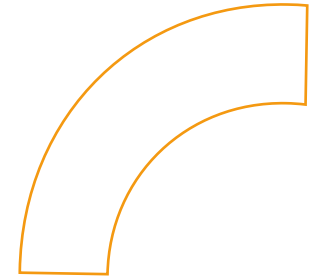
### Valérie Stefenatto

Markethic Copilot

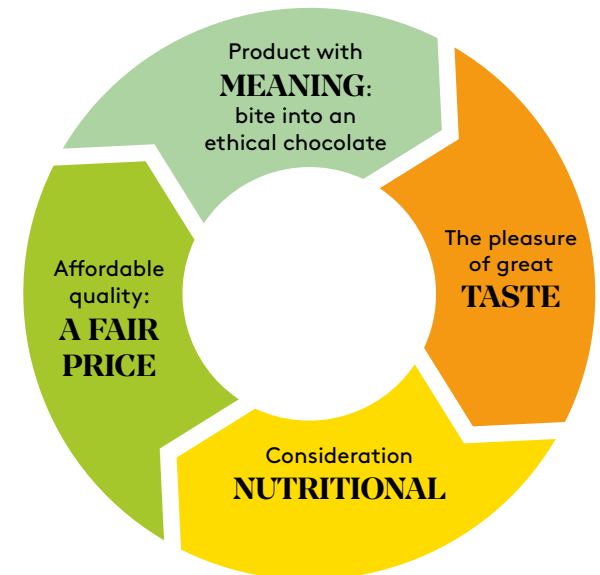


*We realised early on in our search for authenticity for an impactful project that the way to convey the*

*additional costs associated with responsible practice would be the key! Until now, the various players across the chain took a margin in the process. In the end, it was the consumer who bore the brunt of the process, which is not fair. We have therefore put in place the principle of euro for euro and negotiated with all our stakeholders so that the extra euro paid at the outset equates to an extra euro paid by the customer. Access to products that wish to be part of a responsible approach must be simple for everyone and not reserved for only one segment of the population. Without this, things will never change.*



Finally, the **fourth benefit** is **meaning**! By indulging in a chocolate bar that is not harmful to health, at an affordable and fair price, the consumer contributes to a better world and stands with us. He or she becomes, de facto, a consum'actor.





# How do we reach the public?

We have a strategy called **Markethic**<sup>1</sup> and not Marketing.

What does this mean?

We integrate ethics into our approach, but this is not mere "green marketing". It is a real commitment to sustainability. Every initiative is taken because it makes sense and because it creates value for our ecosystem.

We must constantly arbitrate our decisions in the face of a world full of preconceived notions and misconceptions about sustainability.

We sometimes choose to go against the grain because we do not want to lie to our customers and participate in collective blindness to certain subjects.

We have also registered the term **Brandethic**<sup>1</sup>, as our brand strategy is based on the same fundamentals. The brand is the direct link with the public, allowing both the company to express itself and the consumer to identify with it, as well as to share common values.

In order to create this synergy with the outside world, we have established **4 marketing pillars** to clarify our approach.



<sup>1</sup> Markethic: filed in 2020 by Chocolaterie Galler SA.



In order to better inform consumers and communicate with transparency, we have created **a blog** on our website where our different actions are regularly explained. We have a database of people who want to be kept informed of progress and news via **mail shots**, in accordance with the GDPR<sup>1</sup>.

We have set up **a consum'actor customer service** which answers all external requests and complaints. This may concern the quality of a product or service, as well as questions of clarification.

We currently receive about 260 requests per year. They are all processed within 15 days.

*Dear Sir,*

*As requested by one of your staff members, I am sending you some photos of my son's chocolate bar as well as a photo with the use-by date and the batch number.*

*Thank you for your responsiveness and professionalism.  
Mrs C.*

*Hello,*

*Thank you for responding so quickly  
Here is the necessary information:*

*purchase: Carrefour, V.  
last purchase: 10 February 2022  
use-by date: 23/08/2023  
batch no.: L12942 (same for the other tablets in the cellar)  
my address: C.  
My tel. no.: 0.*

*Yours sincerely,  
Dominique*

*Dear Madam,*

*I am getting back to you following my previous email. I wanted to thank you very much for sending me the box of 24 GALLER mini bars, received today.*

*I would also like to thank you for having taken note of my dissatisfaction. I understand the problem that the retailer may have encountered (temperature not adhered to during storage).*

*You can count on me to continue to convey a good image of your brand around me.*

*Yours faithfully,*

*Brigitte*



<sup>1</sup> The General Data Protection Regulation (GDPR) is the European framework for the processing and flow of personal data that companies rely on to provide services and products.



We always carefully select our **partners**. They must share our values and support our commitments. We never accept relationships for financial purposes only. They must feed into and serve our purpose.



## Jonas Gerckens

Belgian skipper

Beyond my delicious childhood memories on the way to school, when I would stop at the chocolate shop in Vaux-sous-Chèvremont to buy a chocolate bar, Galler also represents this desire for a better world where the quality of a product is felt as much in the flavour of its ingredients as in the way they have been produced.





## Anne Laure Van Der Wielen

Secretary General 2030

“ 2030 is a community of business leaders aware of the urgency of sustainability, committed to putting their organisation at the service of the SDGs in a systemic way, willing to learn collectively, with an active listening mindset, transparency and respect for each other's beliefs.”

*The Galler case study, presented by 2030 member Salvatore Iannello and his team, brought to the table key issues for business transformation such as participation and inclusion at the strategic level, the radicality of a sustainability vision and the dilemmas concerning short and long term issues.*

*Discussions much appreciated for the transparency and authenticity of the team!* ”

We use **social media** to communicate but we never monetise our presence: the influencers who talk about us are free to do so.

We share our business project and our commitments with the **entrepreneurial world**. We are happy to inspire, to raise awareness, to exchange good practices, in other words to encourage anything that can lead other economic stakeholders along the path of social and environmental resilience. We have a programme of actions in socially engaged circles: The shift, 2030, Liège Créative, etc.

**Schools and universities** are also part of our outreach programme. We explain, inform and educate on the issues we understand and the commitments we make.

# Our governance

Placing people at the centre of our business model obviously involves our internal employees. The way we interact with others is guided by collaborative governance. This serves the common interest: that of the project. Through this organisation, we aim to create a fulfilling working environment where everyone has a say, where collective intelligence is king. This involves autonomy, initiative and empowerment of individuals who become "intrapreneurs" within the company. Well-being at work is the ultimate goal.





# Our "Libertalia" model

## From pirate utopia to business model

Our starting point was to replace the vertical hierarchy with a system of distributed power (horizontal hierarchy). Trust is at the heart of the process and business management is simplified and more agile. For the staff, this means true collective autonomy based on freedom and responsibility. The collective interest takes precedence over the individual interest, while preserving the singularity and responsibility of each person.

We decided to call our model **Libertalia**... What was the inspiration?

In 1728, a certain Captain Charles Johnson published an atypical account in London. Pirate crews, led by Captains Misson and Tew and a defrocked monk, Caraccioli, are said to have founded a Republic in Madagascar called Libertalia. Abolitionist, egalitarian and peaceful, his model went against the dominant monarchies and opposed the plantation economy. Above all, it would lay the foundations for an unprecedented multicultural society for several years<sup>1</sup>.

Captain Misson's crew sought "a democratic form in which the people themselves will be the makers and judges of their own laws, which must be as unanimous

as possible". The residents of Libertalia were believed to be "the vigilant guardians of the people's rights and liberties." They sought to ensure that "justice was equally distributed" by waging war on behalf of "The Oppressed" against the "Oppressors". They divided the gains fairly, implying an equal division of property. Hierarchical relationships were completely reworked: the pirates appointed their officers, who in turn democratically appointed their leaders and limited their authority. The power of the leader had to be put at the "service of the common interest". They did, however, recognise the absolute authority of the captain in the event of war, but this leader had to be "governed by the majority. They allow him to be a captain on condition that they themselves are considered his own leaders."<sup>2</sup>

## Our culture and values

To successfully transition to the collaborative model, we need:

1. A **culture** based on **efficiency and collaboration**: offering my power "FOR..." and not using it "OVER..." or "AGAINST..."
2. Mutual **feedback**: agility and continuous improvement
3. **Collective interest**: the "I" in the service of the "we"

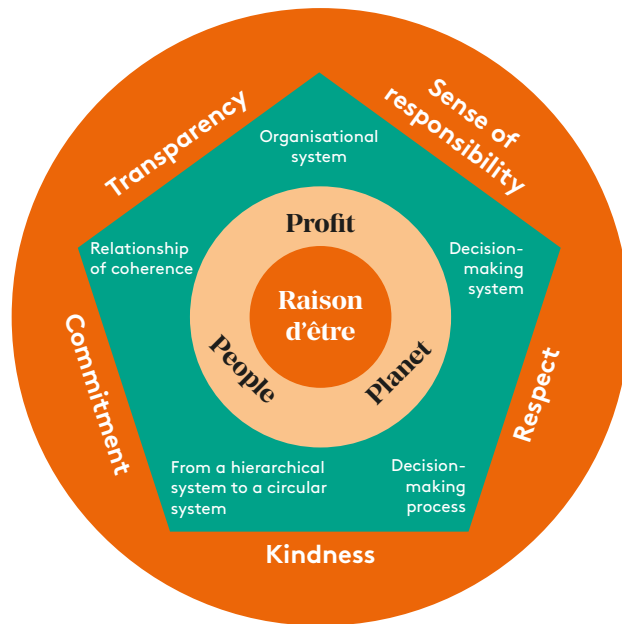


<sup>1</sup> Alexandre Audard: *Libertalia, une république des pirates à Madagascar: interprétation d'un mythe (XVIIe - XXe siècle)*. (A pirate republic in Madagascar: interpretation of a myth (17th - 21st centuries)) From colonial empires to libertarian movements, this literary fiction by Daniel Defoe, the famous author of *Robinson Crusoe*, has constantly been reinterpreted and maintain a Western tropism on the Indian Ocean. What remains is an inspiring vision of an alternative model of society, derived from Hydrarchy. This term refers to the new social order and self-organisation set up by pirates on their sea voyages. Hydrarchy is not only a maritime phenomenon; it is also present in the tradition of the working class.

<sup>2</sup> Excerpts from "Of Captain Misson" published by Marcus Rediker, a North American historian and expert on the world of the sea in the 18th century, in his book *Villains of All Nations: Atlantic Pirates in the Golden Age*, Beacon Press, Beacon, Massachusetts, 2004.

The **values of the model**, necessary to federate, motivate and create a corporate culture:

- ✓ **Sense of responsibility**
- ✓ **Transparency**
- ✓ **Respect**
- ✓ **Commitment**
- ✓ **Kindness**



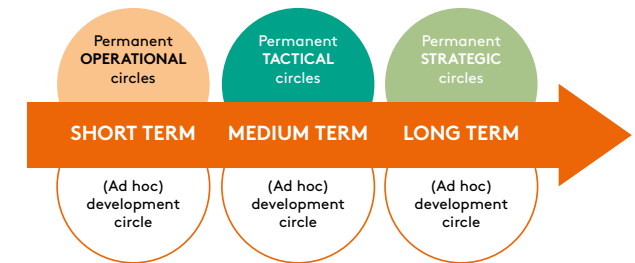
## The 5 pillars of our model

1. **The organisational system:** these are the professions within the chocolaterie, namely sales, finance, supply chain, production (quality), marketic (communication), R&D, ethics and human potential.
2. **The decision-making system:** Where decisions are made, i.e. **in the circles**. It is a space where information is shared, questions are asked, solutions are found and decisions are taken (in line with the company's objectives and purpose).

There are **permanent circles** (69 in total) which meet on a recurring basis and deal with matters relating to Galler's normal operations. The sustainability of our company requires 3 types of permanent circles:

- A permanent operational circle: this is the place where operational issues with a "short-term" scope for the company's activity are dealt with.
- A permanent tactical circle: this is the place where tactical issues with a "medium-term" scope for the company's activity are dealt with.
- A strategic permanent circle: this is the place where strategic issues with a "long-term" scope for the company's activity are dealt with.

In addition, there are **development circles** which are temporary and deal with a topic that creates a change from the normal course of the company's business. They are created on the basis of a development desired by a member of the organisation, which is desirable for the company, and which requires the consultation of several people to be implemented correctly.



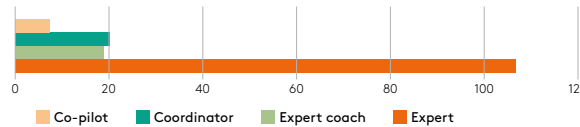
3. **Decision-making method:** this refers to the way decisions are made within the circles. Decision-making power is distributed. **It is the circle that decides collectively via simple majority consent with debate<sup>1</sup>.** The aim is to move towards consent for the whole company in the long run. Power is distributed with agility and pragmatism.

<sup>1</sup> If members disagree with the decision taken by simple majority, they file the disagreement and present arguments. If a new agreement is not reached, the steering circle is called upon to decide and ease tensions if any.

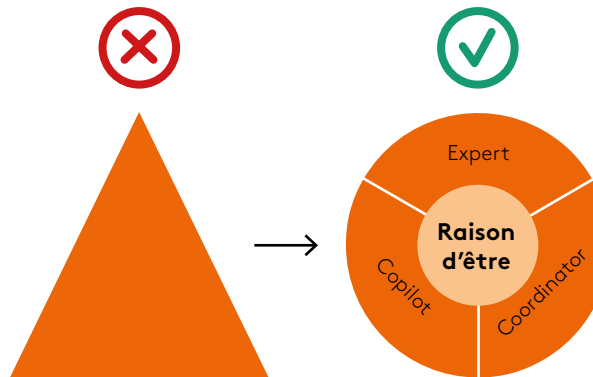
4. **Relationship of coherence:** there is no hierarchical relationship between the different time frames, but rather a relationship of coherence.

- **An expert** is responsible for the "**short term**". He/she contributes to the circle with his/her **operational expertise** by actively participating and exchanging relevant information. He/she participates in the decision making of the circle, defines and communicates to the circle which actions to implement in his/her area of expertise.
- **An expert coach** is an expert who is the spokesperson for the team in which he or she works.
- **A coordinator** is responsible for the "**medium term**". He/she defines the **tactics**, understands the strategy and translates it into concrete action plans. He/she is accountable for the implementation of this action plan on time.
- **A co-pilot** is responsible for the "**long term**", brings the **strategic view** and arbitrates long-term decisions within the circle, makes sure that actions and decisions in the company are in line with the business plan, sees to it that the circle is constantly working in an optimal and efficient way, and that the interactions between circles are smooth and coherent.

### Division of roles within the collaborative model



5. **From a top-down hierarchical system to a circular system:** in each circle, there are experts and at least one coordinator and/or co-pilot, who guarantees the relationship of coherence and that everything occurs at the right time.





## The risks of the collaborative model

Moving from a pyramid model to a collaborative model is not without risk. It is a profound transformation of the company's culture that requires solid support, demands a great deal of rigour, and drives adherence. The 3 main interrelated risks we identified during the transformation are:

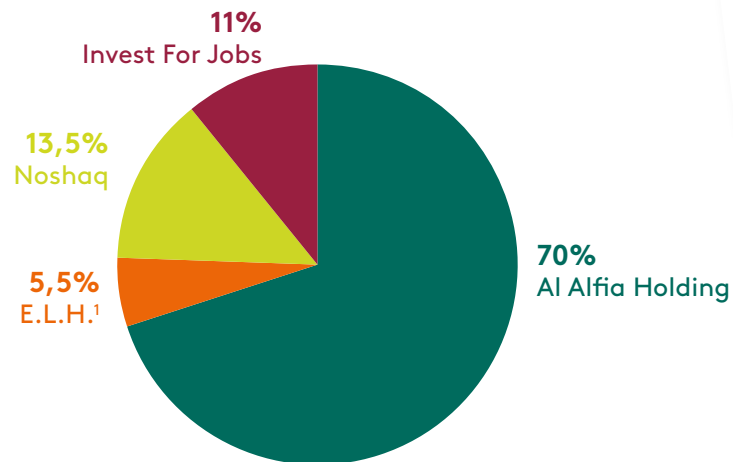
1. Not having the right co-pilots and not having the right coordinators in key areas
2. Fear of responsibility and therefore of delivering
3. Confusing pyramid structure with demands for excellence

**Co-pilot:** He or she must be aligned and have a 100% understanding of the project. During the transition period, he or she must have a natural leadership that enables him or her, without being hierarchical, to push the system naturally to converge towards the collaborative. If, in an area, the co-pilot cannot rely on the right coordinator, he or she must be able to go down into the shorter time frames and move top-down, until the right coordinator arrives or the latter develops to the required level.

**Coordinator:** He or she is the intermediary between the long term and the short term. The coordinator is the centrepiece of the system when it is at cruising speed. There must be strong coordinators in all key roles, or the co-pilot must be able to compensate (but this is not a structural solution). In such cases, coaching is crucial. The full extent of risk 3 is evident.

## Shareholders consistent with our model

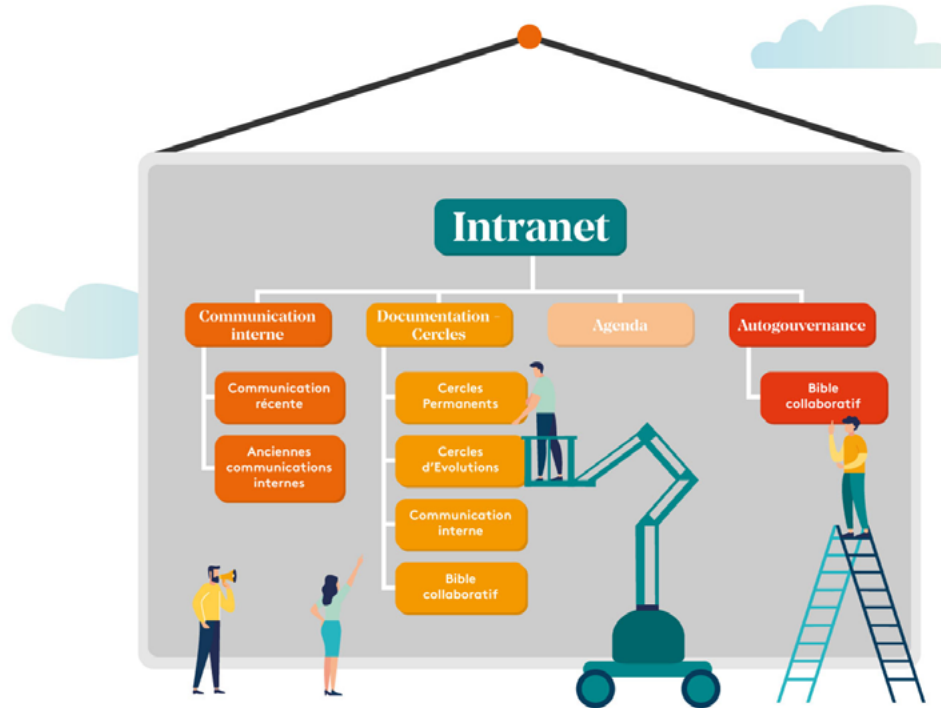
In 2020, Belgian investors once again took a stake in the company's capital. On that occasion, we established a shareholder agreement. It integrates our business model into strategy and day-to-day decisions. As long as the results are not lower than 30% of the plan, the shareholders have committed themselves not to question the application of the corporate social model we have adopted.



<sup>1</sup> E.L.H.: Belgian entrepreneurs and company management

# How do we get employees on board?

We provided over 4,000 hours of training, internally, in 2021, on the model itself and how it works, on non-violent communication, ego management and feedback culture.



An **intranet** was launched in April 2021. It aims to:

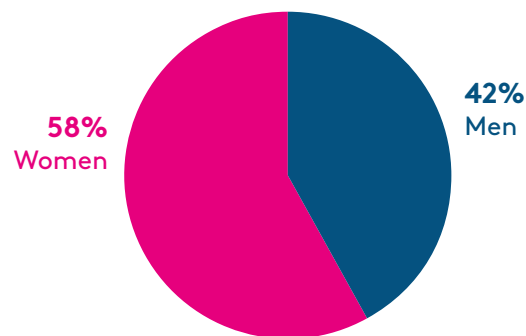
- Centralise the information concerning our collaborative model: the collaborative system itself, the templates for the minutes of the meetings, the agenda of the meetings which any employee can attend if he or she wishes (thanks to the principle of the free chair), the roles of circle leaders and facilitators, and the model itself.
- Optimise internal communication and create links: it allows you to find all internal information (new arrivals, new products, events, etc.) in a single place, accessible to all.

# Equality, diversity and inclusion

**Equality, diversity and inclusion are key values to which we are strongly committed. To be a company rooted in its time, capable of measuring its stakes and taking up its challenges means being a reflection of the society that surrounds it.**

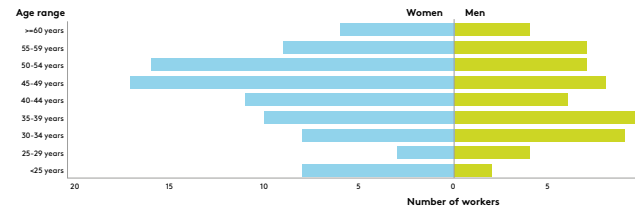
## Equality

Gender balance is well respected at Galler: 42% men and 58% women, equal pay for equal work. In 2021, the steering circle has evolved in this direction, with 3 women among its 7 members.



## Diversity

**Age diversity** is well balanced, favouring neither old nor young, but the right people in the right place!



We have become aware of the lack of diversity in our company and are now enlightened about the unconscious biases we may have. With this in mind, special attention is paid to diversity in our recruitment processes. In addition to the importance of social representation that is beneficial to the company, diversity is an asset that allows us to attract new talent and foster creativity and outside-the-box thinking.

For 2023, we plan to organise awareness-raising sessions on unconscious biases for the Human Potential Circle, the Steering Circle and the Ethics Circle.

## Inclusion

In 2020, a major inclusion project was initiated within Galler, in partnership with ASBL Les Passereaux<sup>1</sup>. The aim is to integrate people with mental disabilities into our company so that they can work together with our staff. In line with our Purpose and with a view to equal opportunities, we want inclusion to be part of the norm at Galler. In 2016 in Belgium, only 5% of people with mental disabilities were employed.

An internal team embarked on this magnificent project with great motivation, but unfortunately the floods forced us to put it on hold for a while. A temporary circle will be created in 2023 to:

- Gather all the information needed to integrate people with disabilities safely and legally.
- Prioritise the departments concerned and set targets in terms of time and numbers.

<sup>1</sup> Created in 2015, ASBL Les Passereaux, in Herve, is a residential and day centre for people with mental disabilities.

# Our figures

Since 2020, the economic environment has been extremely unstable (Covid-19). In July 2021, Galler faced a natural disaster. A flood that destroyed the company's entire production facility. 2021 and 2022 have been years in which we have, in parallel, ensured the company's activity and rebuilt our production facility. 2023 should be a year of return to "normal".

These complicated years did not prevent Galler from continuing its pivot to a company with purpose. We have continued to allocate an average of €1m per year to our business project with Purpose. In 2023, we will need to focus on our Profit "P" to ensure the sustainability of our model.



## 100% loss of production capacity due to flooding – exceptional year

Details (In € millions)	2021	2022 landing	2023 Budget
Sales	22	25	34.7
<b>Financial EBITDA (business)</b>	<b>-3.38</b>	<b>1.38</b>	<b>2.58</b>
Total People+Planet	1.02	0.88	0.88
P for People expenses	0.90	0.62	0.72
P for Planet expenses	0.12	0.26	0.16
<b>Company EBITDA (accounting)</b>	<b>-4.4</b>	<b>0.5</b>	<b>1.7</b>
% allocated to People and Planet/EBITDA	n/a	64%	34%

## Consolidated 2021 balance sheet (in € millions)

Details	Assets		Liabilities	
Long-term assets	28	Equity	22.6	
Stocks	5.6	Long-term debts	10.3	
Accounts receivable	3.8	Short-term debts	3.2	
Other	0.05	Operating liabilities	6.3	
Cash	5.3	Other debts	0.18	
<b>TOTAL</b>	<b>42.6</b>	<b>TOTAL</b>	<b>42.6</b>	

Details (In € thousands)	1024	879	882
Expenses for People	900	623	718
Fairtrade - cocoa farmers	432	491	589
Ethical manager	18	18	18
Covid staff unemployment support	216	0	0
Social support	85	20	0
Fresh fruit for staff	1.1	1	1
Ethics circle	50	53	55
Staff spring water	14	1	1
Collaborative governance	84	39	54
Planet expenses	124	256	164
Agroforestry/new project	47	155	70
Virtuous Beans	11	19	20
Glimpact	12	12	12
Ethics Manager	54	54	54
Making Galler greener		8	
Mobility		8	8
People	88%	71%	81%
Planet	12%	29%	19%

**NWC \*** 5.1  
**WCR \*\*** 2.9  
**NCF \*\*\*** 2.1  
**Equity ratio** 53%

\* Net Working Capital  
 \*\* Working Capital Requirement  
 \*\*\* Net Cash Flow

# **And the future ... An open letter to humankind**

Galler has a vision of the future both for humankind and for the role of business. This vision guides our daily decisions.



# On the scale of humankind

Our conviction is that humanity is at a crossroads. Our lifestyle has become unsustainable for the planet. If we do not change our way of life, we will disappear. It is only a matter of time.

Galler is optimistic. We believe that humans can still change the course of history and that companies, in this historic challenge for humanity, must play a key role as agents of change.

Our conviction is that there will be no justice for the planet without social justice.

The different parameters of the environmental equation need to be broken down and prioritised. Indeed, the consequences, all dramatic in the end for humanity (if we do not change), do not have the same time frame and therefore the same urgency. This explains, for example, the urgency of the climate issue given the speed with which the consequences will occur if humanity does nothing.

Let's take action! Let's create a society together that respects life and the planet as a whole!

## Blindness and denial:

Every day, we are stunned by the systemic blindness around us or, sometimes, by the collective denial of the consequences of the environmental problem. The question that immediately comes to mind is: why this blindness, when the consequences could be cataclysmic for humans?

1. Firstly, there is obviously a lack of understanding of the phenomenon. Despite many talented popularisers, there are still too many of us who do not understand the environmental issue in its entirety.

This lack of knowledge generates, at worst, disbelief or disinterest, and, at best, much confusion in understanding the environmental issue. This confusion allows everyone to focus on what suits them. Some people, depending on their own interests, criticise air travel, others the car, others the size of houses, others the accumulation of houses (main house, second house, etc.), still others the way people eat, etc.

Sometimes the environmental issue is limited to the problem of global warming and greenhouse gas emissions.

In the future, we hope that the entire educational and political system and, above all, the various media (in particular, the entire journalistic community) will make a point of increasing their knowledge of the environmental issue and, above all, will communicate intensively about it.

Citizens can only be motivated to act if their minds are enlightened by knowledge. We are convinced that this is a prerequisite.





2. With regard to carbon emissions, there is also a lack of resources deployed by governments to enable citizens to limit their carbon emissions from their mobility, particularly in terms of public transport: frequency, timetable, price.

The infrastructure conditions are not in place to enable the citizen to become a responsible one with regard to the climate issue.

This state of affairs is probably due, in part, to the lack of understanding of the environmental issue by politicians. We hope that by increasing the understanding of the environmental issue, political leaders will deploy the right resources and allow increasingly enlightened citizens to change their lifestyles and respond to the challenge of mobility to ultimately address the urgency of climate change.

3. It is also likely that Homo sapiens is not equipped to change his comfortable but unsustainable lifestyle for the planet, if his survival instinct is not called upon. This has not yet happened. The risk is that by the time his survival instinct is activated, it will be too late. The consequences will already make enough of a mark on our daily lives to lead to society operating in a chaotic manner. In this area, too, we believe that a good understanding of the challenges faced by citizens, of the consequences for our lives if we do not change our way of doing things, can activate the human survival instinct more quickly than expected, and can push us to anticipation and therefore to action.

4. The environmental challenge, and in particular the climate emergency, is a global issue, while decisions are taken by national political bodies or unified states. Thus, despite the COPs, there is no uniformity in the strategies deployed to solve the environmental challenge and, worse, there are above all efforts of varying intensity, if not outright contradiction with the environmental challenge. We are thinking, for example, of the organisation of the World Cup in Qatar or, even worse, the organisation of the winter games in Saudi Arabia! How can we legitimise a collective effort by citizens when they attest to such enormous contradictions in the decisions of world leaders. Exemplary behaviour on the part of our leaders would be a source of motivation for the global citizen.

## Building a way for our societies to operate that is sustainable for the planet while being happy:

For our system to be sustainable for the planet, do we have to go back to living in caves with animal skins? If this is the case, it is probably better to disappear. Fortunately, this is not the case.

### 1. Demography

The acceptable level must be defined and regulated in a fair and democratic way at the global level. Whether we like it or not, the number of humans on Earth is a parameter to be integrated into the equation.

### 2. Wealth, productivism and materialism

In our economic way of working, GDP per capita is the measure of wealth of a country's inhabitants. This can be calculated at the global level.

- Should we continue to think of an economic system whose sustainability is ensured only by growth? If so, what kind of growth? And does it ensure the sustainability of the system in relation to the planet (see point on energy intensity and mix)? And what about a world without growth?
- Beyond that, there is a huge asymmetry between the GDP per capita of different countries. The environmental challenge makes the debate on the North-South economic imbalance even more

acute. The environmental challenge is a global one and cannot be met democratically without a North-South rebalancing. For example, Tanzania's GDP per capita per year will be €1,350 in 2021, while Belgium's will be €51,700 by the same date. In terms of carbon emissions, for example, the average per capita in Tanzania is 0.21 tonnes per year, whereas in Belgium it is 10 tonnes per year in direct emissions. In short, in simplified terms, a coefficient of 1 to 50.

- This will involve, in any case, a way of operating for our societies based on more material frugality (especially in our rich societies), while in the countries in the South, they will have access to more material comfort, until they reach the level of equilibrium ensuring the sustainability of the system at the global level. Without going into detail, this is an important and difficult point because it affects human beings' way of life. Here, too, there is a need to reflect on social equity and the sharing of the effort of frugality within our so-called rich societies.
- We will also have to question our housing models, making cities green again, allocating more space to the animal and wild world.

The way humans function and demographics are two parameters that influence:

- > our production needs to feed humans;
- > spatial competition with the wild world;
- > the need for raw materials, water, energy, etc.;
- > water, ocean and air pollution, the challenge of biodiversity, etc.

### 3. Energy intensity

- Energy intensity is the energy needed to achieve GDP. The role of engineers in this area is important. In recent decades, they have greatly improved energy intensity (20% in 30 years according to publicly available information): home insulation, engine efficiency, etc.
- Material frugality, mentioned in the wealth section, also influences energy intensity; less growth wanted and less energy used. On the other hand, the efficiency gains that will make it possible, all things being equal, to reduce energy intensity will, at the same time, reduce the pressure for material frugality that weighs on our society. There is a balance to be struck.
- Mobility is important in energy intensity. This is why developing appropriate short- and long-distance public transport, based on very low carbon energy, in a way that motivates as many citizens as possible to use it, is key.



#### 4. The energy mix

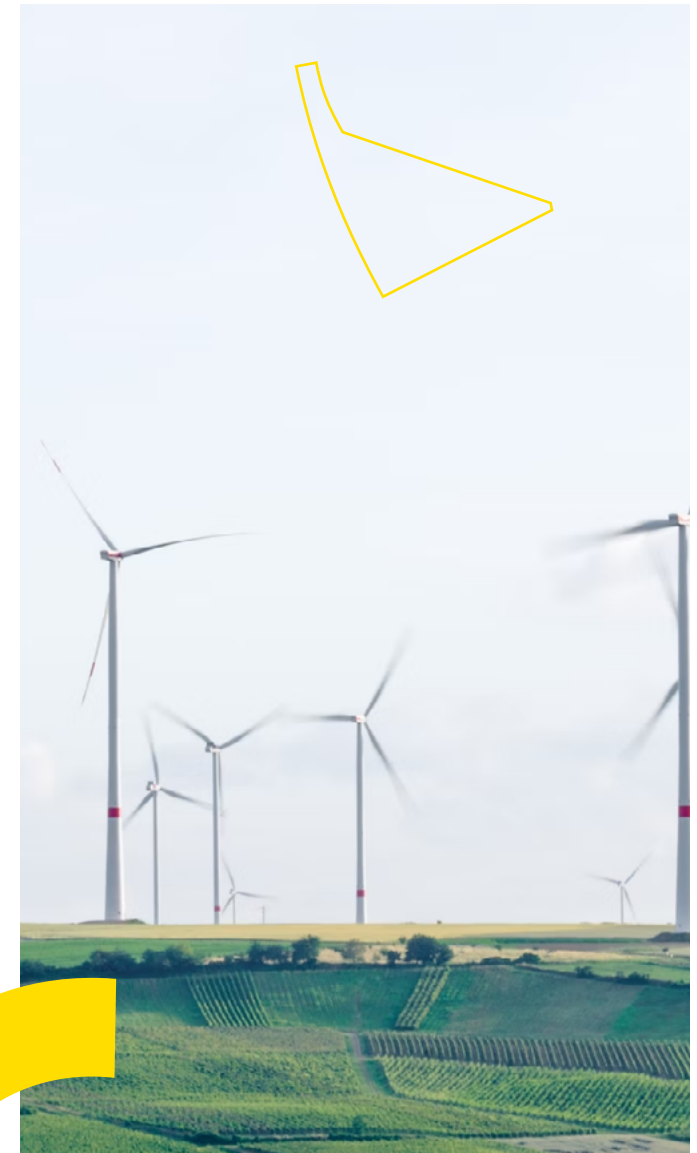
- o Particularly for carbon emissions, this parameter is key. If all the energy required to run our societies generated zero greenhouse gas emissions, or even zero carbon emissions, all other things being equal, we would not have a climate challenge.
- o This is where the logic of sustainable energy development and the nuclear energy debate come in. Green energy, without a very rapid and unimaginable change in the way our societies function (which makes it utopian) will not be able to cover the energy needs of our human societies on its own. So, if we want to decarbonise the economy and the way our societies work in the short and medium term, without having to face a social revolution, we must accept, today, that nuclear power is the least bad solution. This is a fact. It is mathematical.
- o It is also at this level that we must hope that science will come to the rescue of humanity in the long term by having:
  - > regulated its demography;
  - > developed societal modes of operation, based on more frugality and with engineers who will have improved, all other things being equal, the energy intensity.

The aim is to provide us with a decarbonised energy mix without the perverse effects of nuclear power.

It will not be possible to solve the environmental challenge, and in particular that of the urgency of climate change, while allowing humans to continue to have a decent (and happy) life, without addressing these parameters (demography, wealth and materialism, energy intensity and energy mix) and integrating the existing interrelations between them. In any case, it means a change in the way humans function.

In France, for example, in the field of carbon emissions, Jean-Marc Jancovici and Gael Giraud have proposed models of social organisation that make it possible to achieve the objective set at the COP 2009, without taking French citizens back to the stone age, by playing on these parameters. That said, they are able to do so because of France's specific energy mix, which stems from its past and is linked to a high proportion of nuclear power.

From a carbon emission point of view, it seems to us that, in order to be happy and at the same time be a responsible citizen, one should measure one's annual carbon footprint. As long as that footprint is in line with the sustainability standard, everyone is free to make their own life choices. There are no taboos. The concern is that sometimes, in order to live the life you want and get an annual carbon footprint in line with the COP 2009, you have to make investments that not every citizen can afford. We will come back to this later.



## From Homo sapiens to Homo spiritualis

300,000 years ago, hominids experienced an unprecedented paradigm shift. Intelligence was added to their animal instinct and Homo sapiens appeared. He put his intelligence to use serving his animal instinct and succeeded in imposing himself on all living things on the planet. He would either enslave or eliminate it. How? Thanks to his intelligence serving his instinct, Homo sapiens was better than anyone else at capturing and using energy. His operating model was the model of power relations and materialism, a winning model on account of his advantage in taming energy. Today, he has gone so far in this model of doing things that he has set up ways of living in society that have become unsustainable for the Planet.

If we do not want the Anthropocene epoch to be the end of humanity on Earth, we must and can develop sustainable modes of organisation for the planet. This requires, as explained above, a democratic adjustment of human demographics and lifestyles (including questioning theories of economics), as well as improving the energy intensity and energy mix of our human economies and societies.

A key element is changing the way we live. Material frugality poses real challenges of social equity, firstly South/North, and secondly within rich countries between rich and less rich classes. The notions of private goods, common goods and public goods are all concepts that can divide social classes. The change in our lifestyles also poses the challenge of accepting it when our survival instinct is not yet called upon. Are Homo sapiens equipped to accept more frugality while, at the same time, transferring more wealth to the South, to accept that the richer classes transfer more resources to the poorer classes so that the effort of frugality is equitable, and to question the notions of private and common? Will they accept this frugality when their survival is not yet in question?



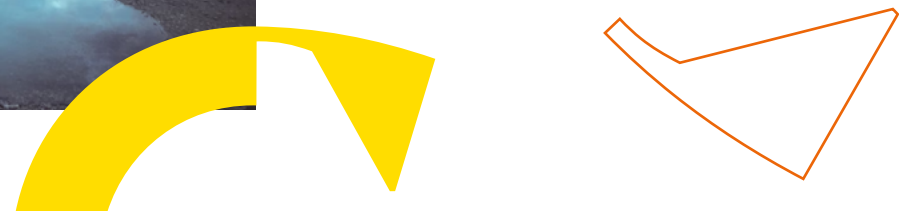
This is where humanity's second paradigm shift occurs in our imagination: animal instinct and intelligence are joined by a third dimension: connected consciousness. Homo spiritualis emerges. They are equipped to take on the great future challenges of humanity: solidarity and a certain materialistic detachment are part of this new type of human. They are connected to the elements of nature, to their fellow human beings, to life on the planet (whatever it is).

We hope that our new generations, our young people, have within them this seed of connected consciousness.

At Galler, we believe that AI (artificial intelligence) is the wrong path, one that reduces humanity to our basic biological reality and raises it to a fever pitch. AI is driving Homo sapiens away from Homo spiritualis instead of bringing them together. Meanwhile, the future path is, in our view, elsewhere. It is towards consciousness and the immaterial.

Homo spiritualis is a balance between animal instinct, intelligence and consciousness. The slider of intelligence is halfway between animal instinct and consciousness. It serves both.

**At Galler, we are convinced that without more solidarity, more generosity, more humanity and connection to the elements of nature, it will be difficult to address environmental issues in a fair and democratic way. We hope that Homo spiritualis will become a reality.**



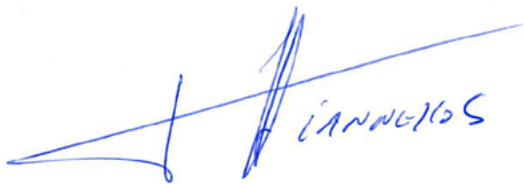
# On the Galler Company level

We believe that the company must become an agent of change. The 4Ps model, which we have adopted at Galler, is, in our view, the one that offers the best opportunity to build a coherent strategy for playing a key role in change.

All of our projects described in this report are part of a paradigm shift approach that we believe addresses the challenges facing humanity.

The great challenge for a company with purpose is to prove its economic sustainability, going as far as Galler in the "P" of People and the "P" of Planet.

Whatever happens, we want, in our heart of hearts, not only to allow consumers to bite into chocolate for pleasure, but also to bite into chocolate for a better world.

JANNIGIOS



# Appendices



# Appendix 1

## Climate change

The best known indicator is climate change, which affects the global ecosystem.

*kg CO2 eq*

## Fine particles

Fine particles enter the body, especially via the lungs. They have an effect on human health.

*Incidence of disease*

## Water resource depletion

Corresponds to water consumption and is running out in some regions. This category takes into account scarcity (consuming one litre of water in Morocco has more impact than in Brittany)

*m3 world eq*

## Energy resource depletion

Corresponds to using up all of the non-renewable energy resources: coal, gas, oil, uranium, etc.

*MJ*

## Land use

Land is a finite resource, which is divided between "natural" (forests), productive (agriculture) and urban environments. Land use and habitats determine biodiversity to a large extent.

*spot*

## Resource depletion - minerals

Corresponds to the running out of non-renewable mineral resources: copper, potash, rare earths, sand, etc.

*kg Sb eq*

## Ozone depletion

The ozone layer is located high in the atmosphere and protects against the sun's ultraviolet rays. Its depletion increases the exposure of all living beings to this harmful radiation (carcinogenic in particular).

*kg CFC-11 eq*

## Acidification

Results from chemical emissions into the atmosphere that are redeposited in ecosystems. This problem is known in particular through the phenomenon of acid rain.

*mol H+ eq*

## Ionising radiation, effect on human health

Corresponds to the effects of radioactivity. This impact corresponds to the radioactive waste resulting from the production of nuclear electricity.

*kBq U235 eq*

## Photochemical ozone formation

Corresponds to a deterioration in air quality, mainly through the formation of low-level fog called smog. It has adverse effects on health.

*kg NMVOC eq*

## Land eutrophication

As in water, land eutrophication corresponds to an excessive enrichment of the environment, particularly in nitrogen, leading to an imbalance and impoverishment of the ecosystem. This mainly concerns agricultural soils.

*mol N eq*

## Marine eutrophication

Corresponds to an excessive enrichment of natural environments in nutrients, which leads to proliferation and asphyxiation (dead zone). It is this phenomenon that causes green algae.

*kg N eq*

## Freshwater eutrophication

Corresponds to an excessive enrichment of natural environments in nutrients, which leads to proliferation and asphyxiation (dead zone). It is this phenomenon that causes green algae. It can also be found in rivers and lakes.

*kg P eq*

### **Freshwater ecotoxicity**

Covers toxic impacts on an ecosystem that affect certain species and change the structure and function of the ecosystem. Ecotoxicity is the result of multiple distinct toxicological mechanisms due to the release of substances with a direct effect on the health of the ecosystem.

### **Human toxicity – carcinogenic**

Accounts for adverse human health effects related to the absorption of toxic substances through inhalation of air, ingestion of water and/or food, or penetration of the skin, insofar as they are related to cancer.

### **Human toxicity – non-carcinogenic.**

Accounts for adverse human health effects associated with the intake of toxic substances through inhalation of air, ingestion of water and/or food, or penetration of the skin, insofar as they are related to non-cancerous effects that are not caused by particles/inorganic substances affecting the respiratory tract or ionising radiation.



## Appendix 2

# SUSTAINABLE DEVELOPMENT GOALS



### Goal 1

End poverty in all its forms, everywhere.

### Goal 2

End hunger, achieve food security and improved nutrition and promote sustainable agriculture.

### Goal 3

Ensure healthy lives and promote well-being for all at all ages.

### Goal 4

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

### Goal 5

Achieve gender equality and empower all women and girls.

### Goal 6

Ensure availability and sustainable management of water and sanitation for all.

### Goal 7

Ensure access to affordable, reliable, sustainable and modern energy for all.

### Goal 8

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

### Goal 9

Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.

### Goal 10

Reduce inequality within and among countries.

### Goal 11

Make cities and human settlements inclusive, safe, resilient and sustainable.

### Goal 12

Ensure sustainable consumption and production patterns.

### Goal 13

Take urgent action to combat climate change and its impacts.

### Goal 14

Conserve and sustainably use the oceans, seas and marine resources for sustainable development.

### Goal 15

Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.

### Goal 16

Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

### Goal 17

Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development.

## Appendix 3

### People, Planet & Cocoa Budget detailed by item:

#### DETAILED PROJECT BUDGET (EUR)

#### FORECAST

Project expenses	Total cost
Gembloux Agro-Bio Tech projects	45,070
Scientific expertise (contribution to salary costs)	20,020
Travel (including visa and airport fees)	9,000
Local transport costs	4,500
Per diem + accommodation	11,550
Galler projects	11,310
Travel (including visa and airport fees)	6,000
Local transport costs	3,000
Accommodation	2,310
No-Nonsense Marketing Projects	5,655
Travel (including visa and airport fees)	3,000
Local transport costs	1,500
Accommodation	1,155
Nangui Abrogoua University Projects	11,400
Local transport costs	3,000
Project expenses	4,200
Per diem + accommodation	4,200
Fairtrade Belgium Projects	0
Local transport costs	0
Project expenses	0
Per diem + accommodation	0
<b>Travel/projects/training subtotal</b>	<b>73,435</b>

Agroforestry	Total cost
Purchase and transport of agroforestry plants	10,000
Construction and operation of nurseries	56,000
Purchase and transport of agroforestry seeds	21,000
Plantation managers (1 team leader + 2 assistants)	36,000
Plantation labour (day labourers)	7,500
Planting and maintenance equipment (wheelbarrows, shovels, spades, rakes, machetes, secateurs, etc.)	24,000
<b>Agroforestry subtotal</b>	<b>154,500</b>
Diversification	Total cost
Infrastructure and equipment	70,000
High-yield plants	15,000
Training to add value to agricultural and agroforestry products	15,000
Training in new agricultural and processing techniques	9,000
Other expenses	
<b>Diversification subtotal</b>	<b>109,000</b>
Training	Total cost
Women School of Leadership	2,500
Marketing & commercial coaching	10,000
<b>Training subtotal</b>	<b>12,500</b>
Coordination & communication	Total cost
Baseline study and mid-term and end-of-project evaluation	20,000
Project coordination in Belgium	50,000
Communication about the project	39,000
Any overhead costs - host organisation (1)	4,500
<b>Coordination &amp; communication subtotal</b>	<b>113,500</b>

#### GENERAL TOTAL

**462,935**

## Virtuous Beans budget detailed by item

No	Activities	IDH	Galler	Yeyasso	TDC – ENABEL	ZOTO	D. DEROM	Total
<b>1</b>	<b>IMPLEMENTATION OF GOOD AGRICULTURAL PRACTICES</b>	14,500	7,500	16,059	-	-	-	38,059
<b>1.1</b>	<b>Personnel</b>	<b>6,500</b>	<b>59,741</b>	<b>170%</b>	-	-	-	<b>13,000</b>
	Extentionist/Trainer	3,500	66,000	165%	-	-	-	3,500
	Activity coordination	3,000	18	163%	-	-	-	9,500
<b>1.2</b>	<b>Travel and accommodation</b>	<b>6,000</b>	<b>1994</b>	<b>228%</b>	-	-	-	<b>7,000</b>
<b>1.3</b>	<b>Equipment</b>	<b>2,000</b>	-	-	-	-	-	<b>14,248</b>
	Cocoa seedlings	-	-	-	-	-	-	2,000
	Bio-insecticides	2,000	-	-	-	-	-	12,248
	Machetes	-	-	-	-	-	-	-
<b>1.4</b>	<b>Other Project Cost</b>	-	-	-	-	-	-	<b>3,811</b>
<b>2</b>	<b>SHADE TREE PLANTING</b>	3,200	4,000	6,362	-	-	-	13,562
<b>2.1</b>	<b>Personnel</b>	<b>3,200</b>	<b>4,000</b>	<b>3,393</b>	-	-	-	<b>10,593</b>
	Nursery staff	-	-	3,334	-	-	-	3,334
	Diggers of Planting Holes	-	-	-	-	-	-	-
	Activity coordination	3,200	4,000	-	-	-	-	7,200
<b>2.2</b>	<b>Travel and accommodation</b>	-	-	-	-	-	-	-
<b>2.3</b>	<b>Equipment</b>	-	-	-	-	-	-	-
<b>2.4</b>	<b>Other Project Cost</b>	-	-	<b>2,969</b>	-	-	-	<b>2,969</b>
	Shade tree seedlings	-	-	2,969	-	-	-	2,969

No	Activities	IDH	Galler	Yeyasso	TDC – ENABEL	ZOTO	D. DEROM	Total
<b>3</b>	<b>POULTRY HUSBANDRY</b>	<b>11,605</b>	<b>6,000</b>	<b>43,301</b>	-	-	-	<b>60,906</b>
<b>3.1</b>	<b>Personnel</b>	<b>5,487</b>	<b>6,000</b>	<b>10,145</b>	-	-	-	<b>21,632</b>
	Staff	-	-	7,683	-	-	-	7,683
	Consultant	487	-	2,463	-	-	-	2,950
	Activity coordination	5,000	6,000	-	-	-	-	11,000
<b>3.2</b>	<b>Travel and accommodation</b>	-	-	<b>122</b>	-	-	-	<b>122</b>
<b>3.3</b>	<b>Equipment</b>	<b>6,118</b>	-	<b>9,024</b>	-	-	-	<b>15,142</b>
	Construction of hen house	6,118	-	5,139	-	-	-	11,257
	Equipment for hen house	-	-	3,885	-	-	-	3,886
<b>3.4</b>	<b>Other Project Cost</b>	-	-	<b>24,009</b>	-	-	-	<b>24,009</b>
	Buying of chicks	-	-	2,667	-	-	-	2,668
	Cost of functioning (food, medicine...)	-	-	21,342	-	-	-	21,341
<b>4</b>	<b>ORGANIC AGRICULTURE</b>	31,484	6,000	11,031	-	-	-	48,915
<b>4.1</b>	<b>Personnel</b>	<b>25,600</b>	<b>6,000</b>	<b>915</b>	-	-	-	<b>32,915</b>
	Extentionist on cocoa organic production methods	20,000	-	-	-	-	-	21,000
	Activity coordination	5,600	-	915	-	-	-	11,915
<b>4.2</b>	<b>Travel and accommodation</b>	<b>3,000</b>	<b>6,000</b>	-	-	-	-	<b>3,000</b>
<b>4.3</b>	<b>Equipment</b>	<b>384</b>	-	<b>1,616</b>	-	-	-	<b>2,000</b>
	Small tools (shovel, pruning scissors, machete, etc.)	384	-	1,616	-	-	-	2,000
<b>4.4</b>	<b>Other Project Cost</b>	<b>2,500</b>	-	<b>8,500</b>	-	-	-	<b>11,000</b>
	Organic fertilizer	2,500	-	6,500	-	-	-	9,000
	Organic certification costs	-	-	2,000	-	-	-	2,000

No	Activities	IDH	Galler	Yeyasso	TDC – ENABEL	ZOTO	D. DEROM	Total
<b>5</b>	<b>COCOA QUALITY</b>	<b>7,200</b>	<b>32,600</b>	<b>1,981</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>51,781</b>
<b>5.1</b>	<b>Personnel</b>	<b>3,200</b>	<b>32,069</b>	<b>1,981</b>	<b>-</b>	<b>5,400</b>	<b>-</b>	<b>42,650</b>
	Lead Cocoa Advisor	-	32,069	1,981	-	5,400	-	39,450
	Activity coordination	3,200	-	-	-	-	-	3,200
<b>5.2</b>	<b>Travel and accommodation</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>5,000</b>
<b>5.3</b>	<b>Equipment</b>	<b>-</b>	<b>531</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>531</b>
	Field equipment	-	531	-	-	-	-	531
<b>5.4</b>	<b>Other Project Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,600</b>	<b>-</b>	<b>3,600</b>
	Shipping costs	-	-	-	-	3,600	-	3,600
<b>6</b>	<b>CENTRALIZED BENEFIT CENTRE</b>	<b>24,010</b>	<b>6,400</b>	<b>24,180</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>59,590</b>
<b>6.1</b>	<b>Personnel</b>	<b>7,925</b>	<b>6,400</b>	<b>23,930</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>42,255</b>
	Lead Cocoa Advisor	-	6,050	3,900	-	4,000	-	13,950
	Team manager	-	-	4,390	-	-	-	4,390
	Staff	-	-	12,805	-	-	-	12,805
	Daily workers	1,275	-	2,835	-	-	-	4,110
	Activity coordination	6,650	350	-	-	-	-	7,000
<b>6.2</b>	<b>Travel and accommodation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>6.3</b>	<b>Equipment</b>	<b>15,835</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,835</b>
	Field equipment	500	-	-	-	-	-	500
	Fermentation center (infrastructure...)	15,335	-	-	-	-	-	15,335
<b>6.4</b>	<b>Other Project Cost</b>	<b>250</b>	<b>-</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
	Consumables	250	-	250	-	-	-	500

No	Activities	IDH	Galler	Yeyasso	TDC – ENABEL	ZOTO	D. DEROM	Total
<b>7</b>	<b>FINANCE AND BUSINESS MANAGEMENT COACHING</b>	-	-	-	<b>22,670</b>	-	<b>2,500</b>	<b>25,170</b>
<b>7.1</b>	<b>Personnel</b>	-	-	-	<b>20,375</b>	-	<b>2,500</b>	<b>22,875</b>
	Coach	-	-	-	20,375	-	2,500	22,875
7.2	Travel and accommodation	-	-	-	2,295	-	-	2,295
<b>7.3</b>	<b>Equipment</b>	-	-	-	-	-	-	-
<b>7.4</b>	<b>Other Project Cost</b>	-	-	-	-	-	-	-
<b>8</b>	<b>MARKETING</b>	-	-	-	<b>27,330</b>	-	<b>2,500</b>	<b>29,830</b>
<b>8.1</b>	<b>Personnel</b>	-	-	-	<b>23,035</b>	-	<b>2,500</b>	<b>25,535</b>
	Coach	-	-	-	23,035	-	2,500	25,535
<b>8.2</b>	<b>Travel and accommodation</b>	-	-	-	<b>4,295</b>	-	-	<b>4,295</b>
<b>8.3</b>	<b>Equipment</b>	-	-	-	-	-	-	-
<b>8.4</b>	<b>Other Project Cost</b>	-	-	-	-	-	-	-
<b>9</b>	<b>FINANCE SUPPORT</b>	-	<b>1,000</b>	-	-	-	-	<b>1,000</b>
<b>9.1</b>	<b>Personnel</b>	-	<b>1,000</b>	-	-	-	-	<b>1,000</b>
	Coach	-	1,000	-	-	-	-	1,000
<b>9.2</b>	<b>Travel and accommodation</b>	-	-	-	-	-	-	-
<b>9.3</b>	<b>Equipment</b>	-	-	-	-	-	-	-
<b>9.4</b>	<b>Other Project Cost</b>	-	-	-	-	-	-	-

No	Activities	IDH	Galler	Yeyasso	TDC – ENABEL	ZOTO	D. DEROM	Total
<b>10</b>	<b>COORDINATION</b>	<b>10,000</b>	<b>8,100</b>	<b>7,088</b>	-	-	-	<b>25,188</b>
<b>10.1</b>	<b>Personnel</b>	<b>6,000</b>	<b>4,100</b>	<b>7,088</b>	-	-	-	<b>17,188</b>
	Coordinator	6,000	4,100	-	-	-	-	10,100
	Local coordinator	-	-	7,088	-	-	-	7,088
<b>10.2</b>	<b>Travel and accommodation</b>	<b>2,000</b>	<b>2,000</b>	-	-	-	-	<b>4,000</b>
<b>10.3</b>	<b>Equipment</b>	-	-	-	-	-	-	-
<b>10.4</b>	<b>Other Project Cost</b>	<b>2,000</b>	<b>2,000</b>	-	-	-	-	<b>4,000</b>
	Audit	2,000	2,000	-	-	-	-	4,000

<b>TOTAL</b>	<b>101,999</b>	<b>72,000</b>	<b>110,001</b>	<b>50,000</b>	<b>15,500</b>	<b>5,000</b>	<b>354.,000</b>
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chocolaterie  
**Galler**  
indépendante

Rue de la Station 39  
4051 Vaux-sous-Chèvremont  
Belgium

[www.galler.com](http://www.galler.com)

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