REGENERATIVE COTTON STANDARD

Assurance Manual

for the Regenerative Cotton Standard (RCS) of the Aid by Trade Foundation

Version 1.0 (July 2026)

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Document History

This Assurance Manual for the Regenerative Cotton Standard of the Aid by Trade Foundation is a new document. Future changes will be documented.

Author	Type of change	Date	Version
AbTF	New document created	2026-07-15	1.0

List of Acronyms

AbTF	Aid by Trade Foundation
CAP	Cotton Assurance Platform
CIP	Continuous improvement plan
RCS	Regenerative Cotton Standard

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1 INTRODUCTION

1.1. Purpose and Scope of the Assurance Manual

1. This Assurance Manual is a critical component of the Aid by Trade Foundation's (AbTF) scheme for the Regenerative Cotton Standard (RCS), which aims to improve the overall resilience and productivity of farming while adding value to farmland, rural communities, the biosphere, and the quality of life of farm animals.

2. The RCS scheme is comprised of the standard with its criteria matrix; an assurance system; a monitoring, evaluation, and learning mechanism; training and capacity building of those involved in standard implementation; the RCS Claims Framework; and AbTF's Transparency Standard for the chain of custody.

3. The Assurance Manual document defines the main roles and responsibilities of the different organisational entities involved in the verification process of RCS. It describes the policies and procedures for an objective, independent, and credible verification system.

4. The Assurance Manual is to be followed when verifying the Regenerative Cotton Standard (RCS). It applies to all parties involved in RCS verification, including existing managing entities, those seeking an RCS certificate ("candidates"), assurance providers and their assigned verifiers, AbTF's verification management, and other relevant AbTF staff.

1.2. Associated Documents

5. Documents associated with Regenerative Cotton Standard, including the RCS Standard (in its latest version), the Claims Framework, the Appeals Procedure, and more are available on the RCS website at www.regenerative-cotton.org

2 BACKGROUND

2.1. About the Regenerative Cotton Standard

6. The Aid by Trade Foundation (AbTF), founded in 2005, is an internationally renowned and active non-profit organisation for sustainable raw materials. It operates Cotton made in Africa® (CmiA), Cotton made in Africa Organic (CmiA Organic), The Good Cashmere Standard by AbTF (GCS) and the Regenerative Cotton Standard® (RCS). These standards enable the foundation to put its goals into practice. The objective is to help people to help themselves through trade, thereby improving the living conditions of people in commodity-producing countries, promoting environmental protection as well as animal welfare, and securing the livelihoods of future generations.

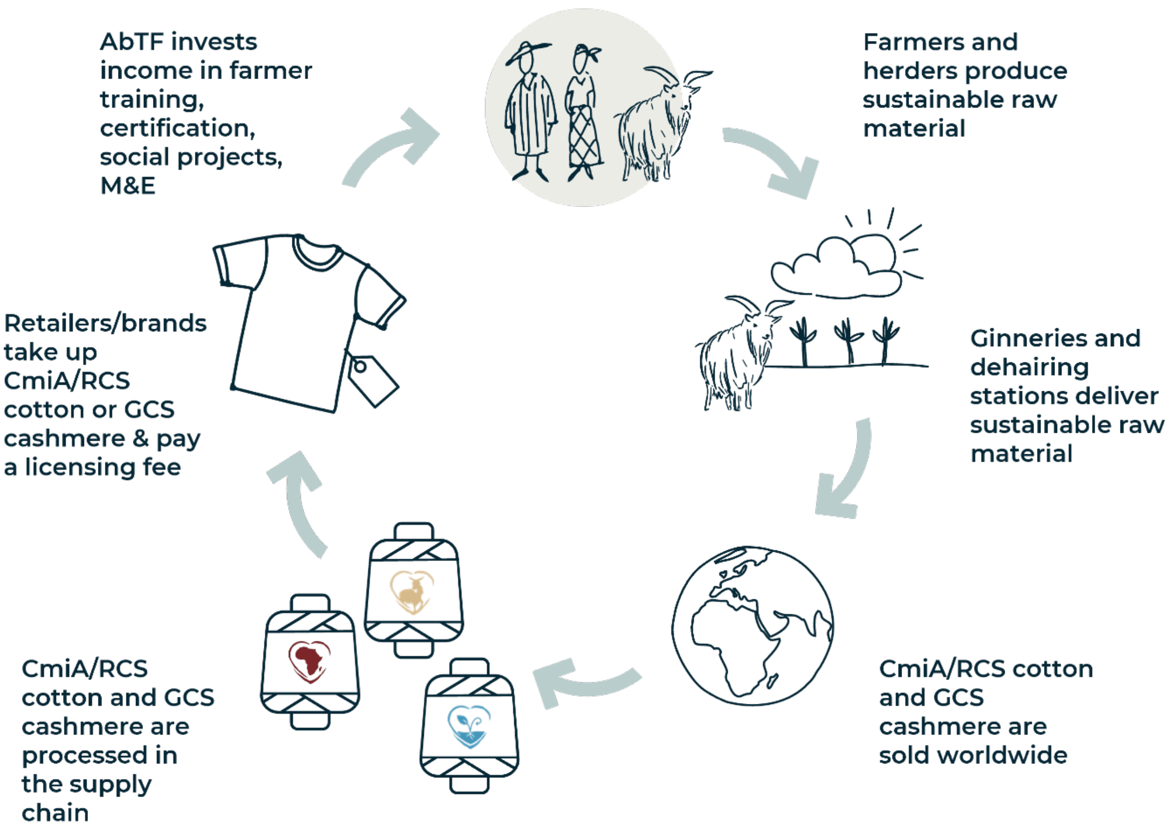
7. RCS was launched to empower farmers and build up their resilience against the effects of climate change. It addresses the entire farm's crop rotation as well as farm-animal welfare aspects. The standard's criteria and indicators are focussed exclusively on the farm level. Unlike CmiA, it does not have geographical limitations.

8. The "Regenerative Cotton Standard®" trademark is marketed to buyers and consumers as a sustainability concept that aims to create co-benefits in interaction between nature, people, society, and the economy. The RCS sustainability claim focusses on the growing of cotton in a regenerative cultivation system. To this end, the standard provides the basis for uninterrupted traceability from farm to ginnery.

9. Cotton verified under RCS is processed under the Segregation chain of custody model, with AbTF's Transparency Standard ensuring uninterrupted traceability from ginnery to finished product (garments, textiles, etc.).

10. The RCS claim is more thoroughly defined in the RCS standard's section on principles, criteria, and indicators, which are accompanied by three enabling requirements: responsible management, community engagement, and combining traditional knowledge with modern science. These requirements are underlying prerequisites to be met in order to create the intended impact.

11. The business model of RCS, as well as of the other AbTF sustainable raw material standards, is represented in the following illustration:



2.2. RCS Principles, Criteria, and Indicators; Scope of RCS

12. The principles, criteria, and indicators outlined in the Regenerative Cotton Standard® focus on farming activities only. The document is available at www.regenerative-cotton.org

13. However, in the event that an RCS managing entity is the owner of one or more ginning facilities, ginnery-level criteria outlined for CmiA must be adhered to as well.

14. Other actors in the value chain – such as ginners, traders, spinners, or garment producers – are not part of RCS's scope but must adhere to AbTF's Transparency Standard.

15. RCS comprises **ten principles**, which are sorted by **three enabling requirements**:

    I **Responsible management**. The respective criteria and indicators are relevant for the internal management system, social aspects, and agreements between the managing entity and farmers as well as between the managing entity and AbTF.

    II **Community engagement**. Emphasis is given on the involvement and empowerment of rural communities when applying and implementing RCS.

    III **Combination of traditional knowledge and science**. The requirement refers to the acknowledgement, integration, and dissemination of farmers' traditional knowledge, which can complement digital tools enabling RCS to be scaled up.

16. The underlying principles are further elaborated on by criteria and associated core or improvement indicators. Criteria and indicators are formulated positively and describe the ideal state to strive for in order to give clear orientation to all parties involved.

    I Criteria provide a greater level of detail on the specific areas to be addressed within each principle.

    II Indicators are measurable states that allow the assessment of whether associated criteria are met. These may change in tandem with society, technology, cultivation, or manufacturing practices.

    III Core indicators cover critical objectives that need to be met for regenerative cotton cultivation. All core indicators share equal status, validity, and authority.

    IV Improvement indicators describe longer-term improvement goals.

17. Verification checks, firstly, the degree to which the ideal state has already been achieved and, secondly, whether systemic non-conformities are observed.

3 INTRODUCTION TO THE ASSURANCE SYSTEM

3.1. The Need for an RCS Assurance System

18. The marketing objective of AbTF is to build credible trademarks such as Regenerative Cotton Standard®. Verification represents an important means of gaining confidence on the expected credibility, which is needed to communicate the voluntary sustainability standards' unique selling propositions (USP).[1]

19. For verification to be credible, an assurance system must, firstly, guarantee comparability and consistency as key elements of credibility and, secondly, identify the status quo as well as areas in need of improvement regarding the implementation of the standards' principles and criteria.

20. The Assurance Manual serves to document the governance structures and operations processes that aim, firstly, to ensure the competence and accuracy of the assessment of the managing entity's sustainability performance and, secondly, to identify and avoid or mitigate conflicts of interest when it comes to a trustworthy assessment of the managing entity's performance.

21. In line with good practices for sustainability standards, AbTF makes important information on its standards systems publicly available and strives to enable stakeholders to understand and evaluate the system's progress, decision-making, results, and impacts. Transparency and stakeholder engagement are of critical importance to AbTF in its efforts to ensure the RCS standard's integrity can be trusted. Meaningful engagement with stakeholders who are affected by the standard is not only helping to hold the system to account, for instance, via impartial and accessible complaints mechanisms, but also creates a decent understanding of contexts and stakeholder perspectives, helping to shape the standards system to be effective and efficient.

3.2. Scope of the Assurance System

22. The main objectives of the assurance system are to
    - I verify that managing entities have met the core indicators of the Regenerative Cotton Standard® before they receive a certificate permitting them to sell RCS cotton;
    - II provide a framework to ensure that managing entities, once verified against the RCS, continue to make progress towards fulfilling their continuous improvement plans (CIPs);
    - III measure the sustainability performance of managing entities and overall impact through the regular collection of field-level data; and
    - IV analyse verification results and identified improvement needs to provide adequate training and capacity-building support by AbTF.

23. RCS is both performance-based (minimum level of fulfilment observed) and practice-based (continuous improvement of practices).

[1] The term *(voluntary) sustainability system* is used in the same sense as *scheme* (see glossary).

24. The assurance system includes the following:
    I Annual self-assessments for field-level activities and operations by the managing entity
    II Regular external verifications of the managing entity's field operations by independent third-party verifiers, acting as external assurance providers[2]
    III Random inspections of field operations, either by the assurance system owner (AbTF), external consultants, or independent third-party verifiers

25. Independent third-party verification at the field level is required, firstly, to guarantee comparability and consistency as key elements of credibility and, secondly, to identify the status quo as well as areas in need of improvement with regard to the requirements of the standards.

26. While verification is in the hands of verifiers from accredited external assurance providers, the decision on issuing a certificate to an RCS managing entity is taken by AbTF, based on successful verification results and provided that a mutually agreed CIP is put in place.

27. In addition, AbTF provides a complaints procedure to enable any affected party, not just the verifiers, to report non-compliance with criteria and indicators or related dissatisfaction, thus contributing to compliance with the standard and ensuring credibility.

[2] The term *assurance provider* is used in reference to ISEAL terminology.

4 KEY ROLES AND RESPONSIBILITIES

4.1. Overview of Key Roles and Responsibilities

28. The chart below illustrates the different actors involved in the scheme, particularly in the assurance process. A detailed description of their respective roles can be found in the following paragraphs.

AbTF Board of Trustees
- ✓ Owns standards systems & makes major decisions
- ✓ Oversees the budget

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AbTF Management Team
- ✓ Oversees S&O Unit
- ✓ Reports all relevant issues to the Board of Trustees

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Technical Advisory Group
- ✓ Consists of AbTF's Cotton Advisory Board members and other interested parties as nominated by AbTF management
- ✓ Contributes to the revision process of the standards system

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S&O Unit & AbTF Verification Management Team
- ✓ Responsible for organising and overseeing the verification process of managing entities
- ✓ Coordinates revisions of the standards system
- ✓ Selects assurance providers and oversees the training and quality control of external verifiers
- ✓ Manages complaints and appeals

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Assurance providers and verifiers
- ✓ Verify managing entities
- ✓ Report to AbTF verification management

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Managing entity
- ✓ Ensures compliance of RCS-associated farmers
- ✓ Is verified against RCS requirements
- ✓ Receives RCS certificate after successfully completed verification cycle

4.2. Aid by Trade Foundation Board of Trustees

29. The Aid by Trade Foundation Board of Trustees – in the following referred to as the "AbTF Board" – is staffed with internationally leading figures from NGOs, the public sector, and trade. Its purpose is to ensure that the foundation's main objectives are implemented.

30. The AbTF Board
    I. is the highest decision-making body of AbTF;
    II. has ownership of the scheme;
    III. advises and oversees the AbTF Management Team; and
    IV. approves annual budgets for the implementation of the scheme.

4.3. Aid by Trade Foundation Management

31. The Aid by Trade Foundation Management Team
    I. proposes amendments to the scheme to the AbTF Board of Trustees; and
    II. prepares the annual budget necessary to ensure an efficient and effective implementation of the scheme.

4.4. S&O Unit & AbTF Verification Management Team

32. AbTF's Standards & Outreach (S&O) Unit is responsible for the Verification Management Team. The S&O Unit ensures that managing entities receive all necessary information to understand what is required to achieve and maintain verified-partner status within the sustainability system. This includes guidance on completing self-assessments, meeting the demands of verification missions, and fostering continuous improvement. Furthermore, the S&O Unit makes sure that all involved parties are clearly informed about their obligations and the potential benefits of participating.

33. The Verification Management Team oversees the verification process for all verified managing entities as well as candidates, including triggering the completion and validation of the self-assessment.

34. The Verification Management Team is responsible for identifying, contacting, and contracting the assurance provider and for assigning verifiers to schedule and undertake the verification within the required time.

35. The Verification Management Team safeguards and controls the quality of verifiers by means of theoretical and practical training, validation of CAP assurances,[3] and random inspections of on-site verifications (called "witness verifications").

36. The Verification Management Team ensures that verifiers are up to date with verification requirements, such as modifications on the content of the standards.

[3] The *Cotton Assurance Platform* (CAP) is an online tool specifically designed to capture the assurance process of AbTF's cotton standards. It comprises all steps of an assurance, including the annual self-assessments of the managing entities and the verification findings of the verifiers. Access to the platform is provided by AbTF's Verification Management Team to both managing entities and assigned verifiers as needed.

37. The Verification Management Team takes decisions on issuing, refusing, or cancelling an RCS certificate (i.e. the licensing decision) after self-assessments, CAP assurances, and continuous improvement plans have been validated.

38. In addition, the Verification Management Team manages appeals to licensing decisions as outlined in the RCS Appeals Procedure and associated documents.

39. The Verification Management Team aggregates information collected from CAP assurances. Summary results and analyses are subsequently reported to the AbTF Management Team and the Board of Trustees. AbTF annually publishes an aggregated verification and implementation report for its cotton standards. This report highlights verification results, evaluates the performance of managing entities, and showcases how AbTF supports managing entities in meeting the standard's requirements.

40. The Verification Management Team proposes improvements to the sustainability system, including the assurance scheme, taking into consideration analyses from verifications, recommendations of the Technical Advisory Group, and public consultations. These are presented to the AbTF Management Team and, in the event of significant changes, to the AbTF Board of Trustees.

4.5. Technical Advisory Group

41. Members of AbTF's Cotton Advisory Board are automatically members of the Technical Advisory Group. The Cotton Advisory Board consists of experts from different stakeholder groups such as NGOs, managing entities, traders, retailers, and public organisations. The AbTF Management Team can nominate additional interested parties to join the Technical Advisory Group, such as experienced verifiers or consultants with relevant cotton expertise.

42. The main task of the Technical Advisory Group is to contribute to the regular revisions of AbTF's cotton standards, in this case RCS. AbTF's Standards Setting and Revision Procedures describe the process in detail.

43. Changes and amendments to the RCS standard recommended by the Technical Advisory Group will be taken into account in the revision process and, together with the results of a public consultation, will be incorporated into an updated version of the standard, which will then be submitted to the AbTF Management Team and Board of Trustees for approval.

4.6. Assurance Provider and Verifiers

44. An independent third-party control body is commissioned to conduct the verification as the external assurance provider. This allows an independent review process with independent decisions and results.

45. The assurance provider assigns two qualified verifiers for each verification mission (see chapter 7 for qualification requirements).

46. The verifiers are responsible for verifying the level of performance stated in the managing entity's self-assessment, including through on-site checks of the managing entity and RCS-associated farmers. Verification also involves collecting evidence on the number of farmers associated with the managing entity, the hectares of RCS cotton cultivated, the yields and the volume of seed and lint cotton, and other data presented via the self-assessment.

47. The verifiers are coordinated by the assurance provider contracted by AbTF, who acts in close cooperation with the Verification Management Team.

48. The verifiers use a risk-based approach to decide on the sample selection for on-site verification and submit their assessment through AbTF's Cotton Assurance Platform. The verifiers are encouraged to contact local institutions for relevant information prior to or during a verification mission.

49. Verifiers are required to keep up to date with verification requirements through the mechanisms offered by AbTF's Verification Management Team. These include, for instance, self-paced courses in AbTF's e-learning platform, online and classroom training, and feedback from witness verifications.

4.7. The Managing Entity

50. A managing entity and the RCS-associated farmers contributing to it are implementing cotton cultivation in accordance with the principles, criteria, and indicators outlined in the Regenerative Cotton Standard®. Usually, farmers are grouped through an extension service or agricultural training provider, which, in the RCS context, constitutes the managing entity.[4]

51. Compliance with RCS is managed by the managing entity, which may be any cotton-sector stakeholder that has the ability to exercise downstream management control. The managing entity is the first point of contact for AbTF's Verification Management Team and for assigned verifiers.

52. The managing entity takes the ultimate decision on who will be an RCS-associated farmer. RCS-associated farmers can be associated either individually or via farmers' associations or cooperatives.[5]

53. An up-to-date list of RCS-associated farmers must be made available to the verifiers.

54. The managing entity bears the responsibility for compliance with RCS. The managing entity commits to having management systems in place to ensure compliance.

55. The managing entity is required to complete training courses on AbTF's e-learning platform. Such courses offer flexible learning options and ensure access to the latest

[4] If the managing entity is the owner of one or more ginneries, it must also comply with requirements specifically targeting ginning operations with regard to management, social, and environmental criteria and indicators in accordance with AbTF's Cotton made in Africa® (CmiA) standard.
[5] Depending on how the cotton sector is structured in a given country, a managing entity establishes relationships with either individuals or farmers' groups.

training materials for farmers, providing clear guidance on the standard's content and assurance requirements. In addition, the managing entity participates in regular and, if applicable, extraordinary online or on-site workshops conducted by the Verification Management Team or delegated trainers. The objective of the training is to equip the managing entity with the necessary expertise and tools to apply RCS accurately and consistently, covering critical areas such as agronomic practices, labour rights (including forced labour and child labour), grievance mechanisms, and community engagement.

56. The managing entity is responsible for the timely submission of the initial and subsequent self-assessments and for the completeness of all data points required to be submitted to AbTF's Verification Management Team.

57. The managing entity ensures that required information and evidence are available to the verifiers. The managing entity also provides sufficient and appropriate assistance to the verifiers in order to ensure an efficient and effective verification. This includes in-kind contributions such providing staff with local geographical knowledge or with transportation.

58. The managing entity develops and implements a continuous improvement plan based on the results of each verification. The CIP is validated by AbTF's Verification Management Team.

59. After successful completion of the verification cycle, the managing entity receives an RCS certificate and will be acknowledged as an RCS certificate holder via AbTF's published list.

60. The managing entity may appeal against a certificate-issuing decision by the Verification Management Team in keeping with the RCS Appeals Procedure, outlined in separate documents.

5 ASSURANCE PRINCIPLES

5.1. Guiding Principles for Professional Conduct and Cooperation

61. Verification is of a highly sensitive nature and requires AbTF's Verification Management Team and verifiers to have direct personal contact with managing entities and other stakeholders, often in demanding on-site circumstances. It is therefore important for everyone involved in verification to act with the highest level of integrity and respect.

62. AbTF requires assurance providers to have a code of conduct regarding the professional behaviour of their verifiers. Assurance providers also need to have procedures in place to receive feedback, complaints, and grievances, including by maintaining a grievance mechanism. AbTF further requires managing entities to cooperate with verifiers. It expects all parties involved in the assurance process, including AbTF staff, to meet the following guiding principles:

    I **Friendly communication.** Verifiers and managing entity staff and associated farmers will communicate in a professional and respectful manner appropriate to the circumstances in which they find themselves. Verifiers will listen, empathise, and be objective, and they will avoid unnecessarily technical language and jargon. Verifiers and interviewed persons will stick to the business at hand and will avoid irrelevant discussion. Confidentiality and privacy will be respected.

    II **Cultural awareness.** Verifiers will inform themselves about the customs and cultures of the communities in which they perform the on-site visits, and they will respect these customs and cultures in their work as far as possible. Special attention needs to be paid to dealing with children and vulnerable adults. Verifiers will always seek permission before taking pictures, footage, or recordings at the verification site.

    III **Punctuality.** Verifiers and the managing entity will agree and stick to a schedule which accommodates the context in which they operate. Unavoidable changes and delays will be communicated in a clear and timely manner. Both verifiers and managing entity staff will respect the working hours and maintain a strict distinction between business activities and after-hours or private activities.

    IV **Personal security.** AbTF will not expect verifiers, managing entities' staff, or its own staff to work in contexts where they face any threat to personal security or well-being. Verifiers shall withdraw from the verification in contexts where

    - there is a physical threat, such as natural disaster, extreme weather conditions, or political unrest;
    - there is a health risk, such as contagious disease;
    - there is a safety risk, such as unsafe transportation, accommodation, or infrastructure where no alternative is available; or
    - there is unacceptable conduct that is not corrected after one warning from the verifiers.

V **Independence, impartiality, and conflicts of interest.** AbTF staff, assurance providers, and individual verifiers will declare any conflict of interest as well as threats to their independence and impartiality. Neither AbTF staff nor verifiers will accept or provide any advantage which could affect, or be perceived as affecting, the independence and impartiality of their work. Advantages may include substantial gifts, payments, opportunities, services, indulgences, or any other action that may be seen as unduly influencing independence or impartiality or as raising a conflict of interest.

VI **Discrimination and harassment.** AbTF expects its staff as well as independent verifiers to refrain from and not tolerate engagement in

- illegal activities;
- any grounds for discrimination, such as race, gender, sexual orientation, ethnicity, religion, disability, class, or caste;
- physical or verbal abuse, intimidation, threats, or bullying;
- harassment, meaning unwanted conduct, such as sexual comments or advances, that persists after an initial warning;
- the procurement of sex workers;
- invasions of privacy beyond the professional sphere, including via social and other media or personal remarks; and
- persistent personal questions, remarks, or discussion on topics irrelevant to work.

5.2. Reporting Procedure for Complaints

63. AbTF encourages assurance providers, verifiers, and managing entities as well as their staff and associated farmers to report any violation of the guiding principles, whether committed by AbTF staff, verifiers, or managing entities' staff or associated farmers.

64. A complaint can be filed either via the RCS website or via email (complaints@abt-foundation.org). More information on AbTF's complaint procedures can be found at www.regenerative-cotton.org

5.3. Official RCS Languages

65. AbTF operates its RCS scheme in English. This means all standards-related documentation and other services are provided in English. Where AbTF deems it beneficial, standards-related documents may be translated into other languages. In the event of any conflict of interpretation between documents, the English version supersedes the translated version.

66. *Verification languages.* Verifications are carried out in English or a national language, with verifiers speaking the language most commonly used in the country where the verification takes place.

67. It is the obligation of the managing entity to identify if a language barrier exists. This could be the case when
    I documents of a managing entity are not written in English or the relevant official national language; or
    II some of the managing entity's staff or associated farmers do not speak any of the verification languages, i.e. English or the relevant official national language.

68. If a language barrier exists, the managing entity is responsible for ensuring that translation is provided as necessary. If translation requirements are not fulfilled, this is interpreted as access to necessary information not being provided and may have consequences for the verification outcome.

69. Translation requirements are as follows:
    I *Documents.* If verification documentation is not written in English or the relevant national language, the managing entity ensures that basic documentation required for the verification is translated accurately and truthfully and is available for the verification. All other documentation can be translated on site during the verification.
    II *Interviews at head office*. If the assigned participants of the managing entity do not speak one of the verification languages, the managing entity must ensure that several staff members from the same job category are available for translation/interpretation so that the verifiers can choose one. If no staff members from the same staff category who speak the verification language are available, the managing entity needs to ensure that an independent third-party translator/interpreter is present.
    III *Farmer/staff interviews*. If some of the managing entity's staff or associated farmers do not speak the language in which the verification will be conducted, the managing entity has to ensure that there are a number of staff members or farmers present to translate/interpret at all meetings. The verifiers should have options to choose several different translators from within the workforce or from groups of associated farmers to accompany them on field visits. If there are no or very few farmers or staff members who speak the verification language, the managing entity has to ensure that an independent third-party translator/interpreter is present.

70. In general, all translations have to be accurate and truthful, and for all interviews (head office, workers, farmers), the verifiers shall have a choice between several satisfactory translators in order to be able to change the translator if deemed necessary. If no satisfactory translators are available, or if no accurate and truthful translations are available, the verifiers are required to stop the verification process, which may lead to a cancellation of the managing entity's certificate.

71. If the verification reveals non-conformities that require corrective measures and objective evidence, there might be a need to provide documents. These documents only need to be translated if requested by the verifiers or AbTF's Verification Management Team.

6 ASSURANCE TOOLS AND PROCEDURES

6.1. General Approach of Verification

72. The assurance system covers the verification of cotton production at the field level (seed cotton) and enables AbTF to issue managing entities with RCS certificates permitting them to sell RCS-verified seed cotton.

73. The assurance system builds on the following central elements:
    - I ***Reference line.*** Before starting an RCS verification, the managing entity is required to prepare a reference line by collecting baseline data and other information to serve as a reference for future impact assessments.
    - II ***Self-assessment by the managing entity.*** The managing entity has the obligation of providing an annual self-assessment of their operations, including data and information on associated farmers and on their performance regarding the RCS criteria and indicators; this is submitted through AbTF's Cotton Assurance Platform.
    - III ***Regular third-party verifications.*** Self-assessments by the managing entity are regularly verified by independent third-party verifiers, at intervals determined by their performance (annually or biennially). It is obligatory for the verifiers to check compliance with the criteria and indicators during the course of the growing season, i.e. between sowing and harvesting.
    - IV ***Continuous improvement plan (CIP).*** A main element of the standard is to stimulate and measure continuous improvement. To this end, the CIP lays out improvement objectives for the managing entity. The CIP is developed by the managing entity to pursue improvement opportunities identified during third-party verification missions.

6.2. Verification Objectives and Methods

74. The general objectives of the verifications are to independently verify the following:
    - I The accuracy of data and information provided in the self-assessment completed by the managing entity
    - II The degree to which the ideal state, as formulated for each indicator, has already been achieved and, in the case of core indicators, whether systemic non-conformities are observed
    - III The effectiveness of the internal management and monitoring system of the managing entity

75. Verification requires the validation of the level of performance stated in the self-assessment by means of sufficient and appropriate corroborative evidence. This may cause a change in the qualitative assessment of indicators. Any change in the rating will be based on the professional judgement of the verifiers.

76. The verifiers should record the evidence used to verify compliance and should use professional judgement when conducting evaluations.

77. Compliance with RCS is verified at three levels:
    - I Strategic level (management interview, document check at management level)
    - II Operational level (interviews with extension staff, individual farmers, or farmers' groups; document check at the local level; on-site observations)
    - III Stakeholder level (interviews with concerned third parties)

78. Objective evidence of compliance stems from
    - I the results of interviews with the managing entity's management and staff members as well as RCS-associated farmers and other stakeholders;
    - II the review of written documents such as manuals, policies, procedures, plans, or maps;
    - III the physical inspection or testing of a piece of equipment or of a sample;
    - IV the assessment of an example of a particular operation, such as spraying or harvesting; and
    - V the review of records such as written contracts, invoices, payslips, or bank statements.

79. AbTF seeks to promote systemic compliance with its sustainability standards rather than taking a checklist or inspection-day approach. For this reason, the standards' management system requirements are highly relevant. The managing entity needs to integrate the management requirements into its processes in order to achieve systemic compliance and continuous improvements. This approach implies that the burden of proof rests with the managing entity. Continuous improvement is measured over time via a qualitative assessment at the performance level for the indicators.

6.3. Types of Verification

80. ***Initial verification.*** The initial verification is the very first visit of verifiers to the managing entity. After the self-assessment and the reference line are submitted via CAP and validated by the Verification Management Team, the first verification mission takes place as soon as possible; however, this mission must occur during a period of the cultivation cycle where verifiable activities take place. The RCS certificate is granted after the successful completion of the initial verification and upon the signing of a partnership agreement. The managing entity is responsible for all expenses for the initial verification.

81. ***Regular verification.*** After the initial verification, regular third-party verification missions take place. For the first three verification cycles, regular verifications are scheduled annually. After that, and depending on verification results, regular verifications will take place either on an annual or a biennial basis. AbTF will meet all expenses for regular verifications.

82. ***Follow-up verification.*** The goal of a follow-up verification is to assess the implementation of corrective measures to address systemic non-conformities for core indicators identified during the last regular verification. A follow-up verification takes place after corrective measures are defined and implemented by the managing entity to close the identified non-conformities. This verification type is generally used in two scenarios. Firstly, when compliance can only be verified through a physical inspection and, secondly, in the case of a very high number of non-conformities during the last regular verification. The managing entity will meet all expenses for the follow-up verification.

83. ***Addendum verification.*** This verification type only applies in the event that the validity of the RCS certificate has been extended to two years and that a relevant change to the managing entity and its RCS-associated farmers occurs in the second year. Such a significant change could be in the number of RCS-associated farmers, representing an increase by at least 25 percent compared with the previous season, or if the geographical scope of the farmer base is expanding to such an extent. The Verification Management can then call for an addendum verification. The AbTF will cover the expenses of the addendum verification.

84. ***Digital volume verification.*** The AbTF commissions an annual digital verification of the volumes produced by the managing entity. It is carried out by one assigned verifier shortly after the end of the season's ginning activities. No live interaction with the managing entity takes place. It is instead based purely on data that was reported by the managing entity in the CAP, that is cross-checked against all relevant documents in digital form, and that must be complete and up to date. The verifier checks these documents for plausibility and consistency. AbTF will meet the expenses of the digital volume verification.

6.4. The Verification Cycle

85. A managing entity's certificate is issued and renewed at regular intervals, referred to as the verification cycle. The first verification cycle starts with the initial verification; all following cycles begin with a regular verification.

86. An RCS verification cycle lasts one year. The on-site verification mission focusses on verifying the level of performance stated in the annual self-assessment provided by the managing entity via the CAP and the verification of the activities outlined in the CIP.

87. A follow-up verification may be conducted at any time, either announced or unannounced, not only if there are indications that the managing entity's activities reveal deviations from the standard but also if AbTF deems such verification necessary.

88. In addition, after closure of the season, meaning that seed cotton purchases by the managing entity have been finalised, the total volume of available RCS seed cotton will be cross-checked by a third-party verifier via a digital verification.

89. After three consecutive years of successfully completing the RCS verification cycle, the Verification Management Team may decide, based on the achieved compliance levels of a managing entity, to issue RCS certificates with a validity of two years. The managing entity is still obliged to submit the self-assessment and updated documentation annually, but the regular verification missions can be reduced to biennial on-site missions.

6.5. The Verification Process

90. ***Phase 0: Candidateship for an RCS certificate.*** If an actor in the cotton sector involved in cotton production is interested in obtaining an RCS certificate and becoming subject to cyclic RCS verifications, the Verification Management Team provides information on the basic requirements as well as on rights and duties applicable to RCS managing entities. The managing entity signs the Onboarding Agreement to declare its intention to comply with the RCS Standard. The managing entity confirms by its signature that it has taken note of the steps of the RCS onboarding process. The managing entity appoints an RCS liaison to be responsible for RCS implementation and serve as the first point of contact for AbTF's Verification Management Team; it also oversees all RCS activities. To kick-start a verification cycle, the candidate must first engage in preparing a reference line and have it validated for completeness and correctness by the Verification Management Team. Once this requirement is fulfilled, the managing entity needs to submit a completed self-assessment via the Cotton Assurance Platform.

91. The Verification Management Team then formally validates the self-assessment and registers the managing entity as an RCS candidate. If the validation at AbTF indicates that an initial RCS verification has good prospects for success, a third-party verification mission is arranged. The managing entity receives the formal licence to sell RCS (seed) cotton after having successfully completed the necessary third-party verification.

92. ***Phase 1: Annual self-assessment.*** Once a year, at times specified by the Verification Management Team, the managing entity submits a self-assessment via CAP. The managing entity submits the required data points and rates its own performance level for all RCS indicators. The managing entity assesses its own performance level for all RCS indicators and submits the self-assessment within a specified timeframe. In addition, the managing entity uploads documents to CAP that verifiers can use to review and assess compliance with the standard's requirements.

93. ***Phase 2: Engaging verifiers.*** The Verification Management Team establishes an annual verification plan and coordinates the specifics of verification missions with the respective managing entity and an accredited assurance provider, who then nominates qualified verifiers for the agreed verification mission (see section 8 for the accreditation process and for qualification requirements for verifiers).

94. Verifications are carried out by a team of two: one lead verifier and one co-verifier. Some of the selection criteria for lead and co-verifiers are their track records, their qualifications, including language skills, and their availability during the period required for the verification.

95. AbTF selects and contracts the accredited assurance provider for each verification mission. Payment rules for the missions are set out below in section 6.10, “Verification Fees”.

96. After consultation with the assurance provider, the Verification Management Team informs the managing entity of the date and duration of the verification mission at least two weeks in advance. The managing entity has to ensure that key staff members are available for the entire verification mission.

97. In addition, the Verification Management sends a document request list to the managing entity, listing potential documents that should be available on site. The managing entity is encouraged to upload relevant documents into CAP in order to allow the verifiers to prepare in advance and to get an overview of relevant documents, such as plans, procedures, training documentation, and maps.

98. ***Phase 3: Preparation of the verification mission.*** The Verification Management Team supports the verifiers in preparing for the verification. At least two weeks prior to the verification mission, the verifiers get access to the completed annual self-assessment of the managing entity to be verified and, if applicable, the previous CAP assurance as well as the latest continuous-improvement plan.

99. The verifiers prepare the verification based on the formal review of the documents available beforehand, analysing the latest self-assessment, the previous CAP assurance, and the latest CIP in order to identify open questions and possible hot spots and to get an overview of the structure, regions of operation, policies, procedures, and defined measures for the improvement of the managing entity.

100. If a fully completed self-assessment is not presented two weeks prior to the verification, the Verification Management Team may cancel the planned verification.

101. ***Phase 4: On-site verification.*** The verification mission consists of the following steps:
    - I Opening meeting and management interview
    - II Document check
    - III Sampling
    - IV On-site checks
    - V Closing meeting, with discussion of findings

102. Once on site, the verifiers conduct the **opening meeting** with the management, the RCS liaison of the managing entity, and, if required, with other relevant stakeholders. The goal of the opening meeting is to inform participants about the objectives of the verification and to clarify open questions on the verification’s proceedings. The opening meeting includes a clarification of roles and responsibilities (logistics), an overview of the proceedings, an agreement on the planned schedule (time and content), and an update on recent events, issues, and incidents related to or affecting the criteria and indicators of the Regenerative Cotton Standard.

103. At this point, the verifiers will have sufficient information to undertake the subsequent **management interview** with the managing entity. The interview may be opened with a brief description of the managing entity and its associated farmers and an overview of the underlying business model of the cotton sector at the local and national levels. The management interview also serves to gain a good understanding of how the managing entity is managing the RCS requirements overall. The duration of the management interview depends on its size as well as the level of complexity regarding, for instance, the number of farmers or the business model. During the management interview, the verifiers will become more comfortable with the management capacities and control mechanisms of the managing entity.

104. The management interview is followed by an on-site **document check**. In addition to records already presented via CAP, the verifiers examine documents to collect supporting evidence for the interview results and to build a first opinion. This opinion should reflect the verifiers' level of comfort and help the verifiers to structure subsequent verification work. If documents are not available, the managing entity should provide an appropriate explanation.

105. Normally, all the activities mentioned above take place on day one of the site visit.

106. The goal of the following **sampling** exercise is to gain the insight needed to achieve the verification objectives. In order to reach a sufficient level of comfort, a qualitative approach is applied to obtain samples suitable for gathering sufficient corroborative evidence. A representative sample is not gained through size but through a qualitative, top-down approach guided by interviews, document checks, and business model assessments. Sampling is therefore based on the degree of risk, on geographic criteria, on samples for impact assessment, and on the samples covered by previous verifications; alternatively, it is simply done randomly. Sampling methods used for interviews must include vulnerable groups. Finally, sampling is subject to the professional judgement of the assigned verifiers.

107. Recommended risk parameters include the number of farmers or farmers' groups contracted, the volume of cotton produced, and the evaluation results of the managing entity's internal management and monitoring systems and capacities. Other parameters are stakeholder information, current events, and recent incidents. By including field-level checks in the verification, it becomes easier to assess the effectiveness of the managing entity's internal management and monitoring system.

108. The managing entity is not entitled to determine which samples are taken or which sites are visited. Verifiers found to be taking instructions from the managing entity regarding the verification samples will be reprimanded and risk losing their right to verify.

109. *On-site checks.* From day two onwards, **on-site** checks are to be performed. The verifiers should obtain sufficient supporting evidence to confirm, amend, or change the managing entity's CAP assurance.

110. The verifiers must continuously check whether reasonable comfort with the verification results has been achieved. Field verifications are to be continued until the verifiers, in their professional judgement, have reached a sufficient level of comfort. For field-level verification, a minimum of five working days and a maximum of ten working days (including the opening and closing meetings) can be used as a guideline.

111. Verifiers are explicitly required to effectively engage with RCS-associated farmers. Confidential interviews are to be conducted without any influence or interference from the managing entity.

112. Verifiers are explicitly required to effectively engage with women and vulnerable/marginalised groups to understand the extent of policy implementation in practice by the managing entity.

113. On the last on-site day, a **closing meeting** with the managing entity will take place to present and discuss the verification results – specifically the findings, observations, and risks as well as potential improvement opportunities – in order to arrive at a mutual understanding of the results. The results of the closing meeting are to be documented and form part of the CAP assurance submissions. The verification debriefing presentation, which contains the results of the closing meeting, is to be shared with the managing entity and AbTF's Verification Management Team directly after the verification mission.

114. ***Phase 5: Reporting.*** Having concluded the verification of the management system and operational implementation of strategies and processes, the verifiers document the verification results. Reporting verification results requires an assessment of the degree to which indicators as defined by the standard are met (including evidence such as photos of potential cases of non-conformity) as well as a summary overview of critical findings, risks identified, potential improvement opportunities, and progress made with regard to the CIP.

115. The verifiers use the web-based Cotton Assurance Platform to document the verification results. A draft CAP assurance report is submitted to the Verification Management Team and managing entity for comments and clarification.

116. The managing entity and the Verification Management Team have ten working days to comment on the draft CAP assurance report, including the qualitative assessment of indicators such as incidental or systemic non-conformities. If the comments are submitted within these ten working days, the verifiers integrate any corrections, additional information, or constructive comments in the CAP assurance report. The final version is resubmitted, via CAP, to the managing entity and the Verification Management Team. The managing entity has five working days to validate the final results through formal acceptance. If no response is made withing five working days, the results are accepted by default. After finalisation, the verifiers confirm the completion of the process via CAP.

117. ***Phase 6: Additional measure on volume confirmation.*** In order to independently confirm reported production volumes, one verifier conducts a digital volume verification. The Verification Management Team requires the managing entity, once the season has ended, to report its production volumes in CAP within a specified timeframe and to provide various required documents – such as delivery notes, invoices, or weighing records – for the purposes of digital verification.

118. The verifier checks the documentation for completeness, plausibility and conformity with RCS requirements. In the event of discrepancies or missing information, further evidence will be requested or a clarifying discussion will be held, for instance, via video conference. If no sufficient response is received within ten working days, the verifier can come to one of three conclusions:

    I *Partial acceptance*. The verifier checks whether the available supporting documents and records (such as stock ledgers, invoices, weighing records) allow for a verifiable estimate of the actual RCS quantities. Such a plausibility check may involve examining consistency with historical data (such as average yields) or matching farmers who sold to the managing entity against the list of RCS-associated farmers. If the plausibility check reveals that part of the quantity can be verifiably identified as RCS beyond doubt, the verifier may accept that portion. The unverifiable quantity will not be accepted as RCS and must be separated from RCS cotton and declared as conventional.

    II *Corrective Actions*. The managing entity must submit an action plan setting out how the gaps in the documentation will be rectified and prevented in future, for instance, by introducing a digital stock management system or providing staff training. In the event of more serious shortcomings, an unannounced on-site inspection may be ordered.

    III *Withdrawal of certificate*. A full revocation will only take place if no plausible evidence is available or if there is suspicion of deliberate deception, such as in the case of obvious manipulation or repeated breaches.

6.6. Verification in Travel Risk Areas

119. Some regions/countries are considered travel risk areas due to war, civil unrest, natural disaster, or disease. AbTF expects assurance providers to have a defined travel policy in place that takes an assessment of the risk for the person expected to travel into account. The starting point for such an assessment should be official warnings (issued by the official authority that is prescribed by the insurer for business trips) but also other relevant sources of information, such as www.internationalsos.de/insights/risk-outlook-und-risk-map. If the assessment identifies a severe risk to the person expected to travel, the assurance provider shall not authorise the travel. This case-by-case approach to risk assessment allows verifiers to be physically present in many areas despite official warnings.

120. If a managing entity is located in a risk area as identified by the assessment, on-site verifications may be replaced by remote verification.

121. Initial verifications must be conducted on site. Consequently, if conducting an on-site verification is not possible, AbTF will have to reject the affected candidates for onboarding.

6.7. Exceptional Case: Remote Verification

122. A **remote verification** is not a verification type but rather a verification methodology. It is a method of conducting a verification remotely and obtaining verification evidence through documentation and electronic methods such as video conferencing, email, or telephone. The aim is to assess this evidence objectively so as to determine to which extent RCS requirements have been fulfilled. It typically involves sharing and reviewing documents while also interacting with verification sites virtually, via remote interviews and remote site tours. A remote verification is conducted by a single verifier.

123. RCS verifications rely on on-site verifications as an indispensable tool. Remote verifications are therefore considered an exceptional assurance tool to ensure business continuity in situations where circumstances temporarily prohibit the on-site presence of verifiers. These circumstances could be regional conflicts, natural disasters, or outbreaks of diseases such as COVID-19.

124. Regular verifications may be conducted remotely; however, this is permitted only in the aforementioned exceptional cases and only for a maximum of two consecutive years. After this period, compliance with RCS must be verified through on-site verifications.

125. If a physical trip to the managing entity is still not possible after this period because the risk continues, AbTF and the managing entity need to jointly assess whether a reduction in scope is viable and sensible, for instance, by excluding RCS-associated farmers in certain regions. Otherwise, AbTF will need to withdraw the RCS certificate. The managing entity will be informed in a timely manner via an official communication from AbTF.

6.8. The Process for Remote Verifications

126. A remote verification comprises the following elements:

    I Preparation and scoping
    II Document collection
    III Desktop review
    IV Live interaction

127. ***Preparation and scoping.*** The verifier conducts a scoping call with the managing entity to test connectivity and agree on the online meeting tool to be used for the live interactions. Any accessibility issues, as well as the transfer of documentation and sharing of pictures and (live) videos, should be discussed. Any questions about the process can be clarified during this call. The date for the live interaction is also agreed upon. The managing entity and the verifier will agree on who will act as facilitator to ensure that the remote interviews and site tours can be conducted smoothly during the live interaction.

128. ***Document collection.*** Advance documentation from the managing entity is an essential first part of the remote verification. After the scoping call, the verifier contacts the managing entity by email and presents a detailed list of documents and materials that the managing entity is asked to prepare for the remote verification and share with the verifier via AbTF's Cotton Assurance Platform within a defined timeframe. The non-submission of required documents can lead to a certificate suspension on the grounds of systemic non-compliance regarding granting access to all relevant information.

129. ***Desktop review.*** Once the documentation is complete, the verifier reviews all documents provided by the managing entity. The verifier may reach out to the managing entity to request additional or outstanding information or to clarify any questions.

130. ***Live interaction.*** On the date and time previously agreed for the live interaction, the managing entity connects with the verifier via the online meeting tool. As with regular on-site verifications, there is a formal opening meeting where the verifier shares the meeting agenda. The verifier triangulates the findings from the desktop review with those from remote interviews and remote site tours and checks the remaining points. The verifier explains the findings in a closing meeting. After this point, the processes described for the reporting phase outlined in the section for the on-site verification are applicable (see section 6.5, "The Verification Process").

131. To ensure that the remote verification can deliver robust results, certain technical requirements must be met. Communication devices – such as laptops, desktop computers, tablets or mobile phones equipped with a camera, microphone, loudspeaker, and stable internet connection – must be available to ensure both video and audio communication of adequate quality. Nevertheless, where internet connection is a challenge, a combination of different tools can be used simultaneously, such as image transmission via conferencing tool alongside audio transmission via phone.

132. In general, the managing entity should suggest the conferencing tool and organise the digital video conference and respective internet connection. Minimum requirements for the conferencing tool used for the remote verification are the following:
    - I It is possible to share screens and files during the remote verification.
    - II The verifier and everyone else involved can join without needing to purchase extra licences.

6.9. Unannounced Verification

133. ***Unannounced verification.*** AbTF reserves the right to commission unannounced verification missions at its discretion. Similarly to remote verifications, an unannounced verification is not a verification type but a verification methodology. An unannounced verification takes place between an initial and a regular verification or between two regular verifications. Results of such unannounced verifications will carry the same weight as an initial, regular, or follow-up verification. It is conducted in order to assess continuous compliance and could focus on specific sections of the RCS standard identified as critical for the specific managing entity. Despite the focus on certain sections, non-conformities may also be identified in sections that are not in the focus of the verification.

134. The purpose of an unannounced verification is precisely to observe operations as they are, without the opportunity for individuals or departments of the managing entity to prepare or make temporary adjustments. Generally, the managing entity receiving an unannounced verification will therefore not be informed before the verifiers reach the site.

135. However, depending on the complexity of operations of the managing entity concerned, and in order to ensure key personnel availability and basic logistical arrangements, it might be necessary to provide a notification shortly before the verifiers arrive on site. AbTF's Verification Management Team and the assurance provider will jointly assess the necessity for such a short-notice notification. The objective is to conduct all verifications, whether announced or unannounced, in a fair manner and with a focus on continuous improvement and robust operations.

136. Failure to comply with a request for an unannounced verification, for example by refusing verifiers access to information or contact with staff or RCS-associated farmers of the managing entity, can lead to the cancellation of an RCS certificate.

137. AbTF will cover all expenses for the unannounced verification.

6.10. Verification Fees

138. Independent verifications are key to the reputation of the AbTF standards, the Aid by Trade Foundation as the scheme owner, and participating managing entities. Consequently, assurance providers or verifiers are not contracted by the individual managing entity but, directly and centrally, by the AbTF Verification Management Team. Hence, AbTF is in the position to adequately train and select assurance providers and (lead) verifiers from the respective assurance provider's pool of verifiers, ensure the rotation of the verifiers, allow verifiers to exercise their professional judgement, and ensure the quality of the verifications.

139. Consequently, verification fees, including travel and accommodation expenses, will be paid by AbTF after completion of the verification (regardless of whether it was an announced, unannounced, or regular verification). Payment to the assurance provider is facilitated after the validation of the CAP assurance process by the Verification Management Team.

140. However, while AbTF coordinates initial verifications and any necessary follow-up verifications with the assurance providers, the costs for these types of verification have to be covered by the managing entity.

141. In addition, if a regular verification needs to be cancelled due to sudden non-availability of essential personnel at the managing entity or due to the managing entity's failure to submit a fully completed self-assessment on time, the managing entity will be charged the cancellation fee that the assurance provider invoices to the Verification Management Team.

7 OBTAINING AND MAINTAINING AN RCS CERTIFICATE

7.1. Required Verification Outcomes

142. It is the responsibility of the managing entity to be compliant and demonstrate compliance with all the applicable requirements outlined in the Regenerative Cotton Standard.

143. It is the responsibility of the verifiers to assess whether the evidence provided is sufficient to confirm the managing entity's conformity with core and improvement indicators.

144. Non-conformity with indicators may be categorised into two different types: (I) **incidental non-conformity** and (II) **systemic non-conformity**.

145. **Incidental non-conformities** with indicators are present when
   - I the observed event is unintended, isolated, or limited in temporal and spatial scale; and
   - II the managing entity provides sufficient evidence that existing internal controls and mechanisms should prevent such practices.

146. If there is an incidental non-conformity with one or more core indicators, the managing entity has to implement corrective measures in order to prevent the identified non-conformities from reoccurring. Corrective measures for core indicators are prioritised in the continuous improvement plan and resolved by the time of the next verification at the latest.

147. If there is an incidental non-conformity with one or more improvement indicators, the managing entity outlines, in its CIP, which non-conformities it intends to resolve in which timeframe. In line with AbTF's continuous improvement approach, the managing entity seeks to improve its overall performance by resolving non-conformities and improving the degree of fulfilment for core and improvement indicators.

148. **Systemic non-conformities** with indicators are present when
   - I corroborative evidence demonstrates that one or more indicators are not met for certain practices; and
   - II the managing entity cannot provide sufficient evidence that internal controls and mechanisms are in place to prevent such practices.

149. If systemic non-conformities for core indicators are identified, the managing entity needs to resolve them, within a set timeframe, through defined corrective measures in order to maintain its certificate. Corrective measures for systemic non-conformities of core indicators should preferably already be announced during the closing meeting. However, in situations in which a more detailed root-cause analysis of the identified problem is needed, the managing entity can propose an effective corrective measure via the CIP after the closing meeting.

150. Verifiers or the Verification Management Team can refuse to accept suggested corrective measures if they are deemed to be unsuitable for the resolution of the detected non-conformities. The suggested corrective measures will be evaluated against the following aspects:

I **Corrective measures solve the situation**, which can be achieved by either no longer conducting a prohibited action or by implementing a certain required action. As an example for stopping an action, if a prohibited hazardous substance is used, the practice should be stopped with immediate effect. As an example for starting an action, if workers were not provided with necessary equipment to conduct their work safely, the relevant personal protective equipment needs to be provided.

II **Corrective measures prevent the current and similar situations from reoccurring**. To do so, the underlying root causes of the non-conformity shall be addressed instead of resorting to a one-off stopgap measure. If the root cause is unclear, the managing entity is expected to investigate. For non-conformities in labour- and employment-related issues, the corrective measures should be discussed and aligned with worker representatives. For instance, if payments are always made too late, the payment cycles need to be reviewed and adapted.

III **Corrective measures are in proportion to the damage caused**; the bigger the damage, the stronger the corrective measure.

IV **Repeated non-conformities cannot be solved by simply repeating a previous corrective measure**.

V **Corrective measures are specific**. The managing entity suggests meaningful and appropriate corrective measures. Suggestions such as "corrective measures will be discussed with AbTF" are not acceptable.

151. Once the corrective measures are agreed, the managing entity can ask for a follow-up verification. It will be scheduled in a way that balances urgency with practicality, with a focus on implementing corrective measures for systemic non-conformities of core indicators. As a guideline, a follow-up verification should be done between 30 and 90 days after AbTF's Verification Management Team validated corrective measures specifically targeting the systemic non-conformities of core indicators. The scheduling will depend on different factors such as the severity of the issue, complexity of the corrective measure, availability of required resources, or regulatory or contractual obligations. The objective of the follow-up verification is to check whether the measures taken by the managing entity sufficiently mitigate the risk of systemic non-conformity with the identified core indicators.

152. If the follow-up verification provides sufficient evidence that all core indicators under investigation are met and that sufficient controls are in place so that the verifiers are reasonably certain that practices leading to systemic non-conformities will be prevented in future, the RCS licence can be issued. If the follow-up verification concludes with a negative result, the steps set out in chapter 7.4 apply.

7.2. Continuous Improvement Mechanism to Maintain an RCS Certificate

153. The concept of continuous improvement is reflected in the differentiation of core and improvement indicators, and AbTF also provides a framework to ensure that managing entities, once verified, continue to make progress and receive adequate support in doing so. The verifiers are required to conduct a qualitative assessment of the performance of all core and improvement indicators, with the aim of identifying areas where further action is required.

154. Having well-defined minimum requirements for the core indicators ensures that a consistent baseline for sustainable cotton production is achieved across all verified managing entities. Regardless of the initial level of a managing entity, the focus on continuous improvement ensures that every managing entity adopts more sustainable practices over time.

155. While managing entities do not need to prove conformity with improvement indicators in order to receive their first RCS certificate, their performance levels are assessed in each verification cycle (i.e. in each regular verification).

156. Based on the assessment results of the verification, the managing entity is required to improve its sustainability performance over time in order to maintain its RCS certificate. Set targets, including timelines, and assigned responsibilities within a managing entity are documented in the CIP. If all core and improvement indicators are performed at a very good or excellent level, this level of performance should be maintained by the managing entity. A check on the implementation status of the defined activities of the CIP is subject to regular verifications.

157. If there is a change for the worse, the certificate may not be issued, and the managing entity is to consult with AbTF's Verification Management Team.

7.3. Issuing of an RCS Certificate

158. A certificate attesting conformity with the Regenerative Cotton Standard is issued by the Aid by Trade Foundation. It permits the managing entity to sell seed cotton under the "RCS" label. The certificate is valid for one year.

159. After a minimum of three consecutive years of successful RCS verification cycles, AbTF may issue RCS certificates with a validity of two years if the overall performance level indicates low risks for systemic non-conformities.

160. AbTF will issue the RCS certificate once the verification report is finalised and the continuous improvement plan is validated and accepted by AbTF's Verification Management Team.

161. The RCS website provides an up-to-date list of all managing entities that currently hold RCS certificates (see www.regenerative-cotton.org).

7.4. Right to Appeal

162. Managing entities may appeal both against evaluation decisions taken by the verifiers on non-conformities of specific indicators and against licensing decisions taken by the AbTF Verification Management Team. Appeals involve submitting a written appeal along with objective evidence; details on the appeals procedure are outlined in the RCS Appeals Procedure and additional associated documents. These are available on the RCS website.

7.5. Suspension or Cancellation of an RCS Certificate

163. AbTF can decide to either **suspend** or **cancel** an RCS certificate due to administrative reasons or in the event that the managing entity does not comply with one or more of the following requirements:
    - I Submitting a complete and correct self-assessment on an annual basis and in a timely manner
    - II Ensuring an effective verification process (for example, a managing entity refuses access to facilities, farmers, or workers)
    - III Submitting objective evidence to prove compliance with indicators (for instance, by not issuing payslips to staff or concluding written contracts with farmers)
    - IV Providing credible evidence of the RCS quantities produced
    - V Creating a continuous improvement plan after each verification mission
    - VI Ensuring that systemic non-conformities with RCS core indicators are resolved through corrective measures in a timely manner
    - VII Implementing the activities of continuous improvement plans in line with set timelines

164. When taking the decision on which sanction to apply, AbTF's Verification Management Team will consider the severity, scale, and type of non-conformity found in the latest verification, the type of the indicator, and real or potential consequences. Furthermore, the number and repetition of non-conformities are considered in the decision-making process.

165. Non-compliant actions directly impacting human health or well-being or the integrity of an RCS product are always considered severe. Severe non-conformities will lead to the immediate loss of the RCS certificate for the managing entity and thus of the licence to sell RCS cotton.

166. If a suspension or a cancellation is issued, it will be explained to the managing entity in an official communication.

167. Suspension is only permissible when the managing entity holds an RCS certificate valid for two years. If the certificate is valid for only one year, the sole sanction is cancellation.

168. In the case of a suspension, all RCS contracts signed prior to the suspension remain valid and must be fulfilled. The maximum duration of a suspension is six months after AbTF issues its official communication about the suspension. If the managing entity does not take the steps necessary to demonstrate compliance by the given deadline, this will lead to the cancellation of the RCS certificate.

169. After the managing entity has been given the opportunity to correct the non-conformities, a decision to deny the issuing of an RCS certificate or a cancellation decision may be taken at the end of the evaluation workflow. This decision can be taken due to continued systemic non-compliance or due to the insufficient submission or implementation of corrective measures or objective evidence.

170. Certificates can also be cancelled
   I if there is a change in the status of a managing entity, for instance, if the managing entity stops supporting small-scale farmers and purchasing their seed cotton; or
   II as a result of a breach of contract (such as the failure to pay verification or partnership fees).

171. In exceptional cases, a decision to immediately cancel an RCS certificate can be taken directly after the evaluation of the verification report and before any corrective measures have started. Such exceptional cases include
   I if severe non-conformities have been identified which could seriously threaten AbTF's integrity; or
   II if non-conformities that led to a suspension after the previous verification are identified again and thus would trigger another suspension for the same reason.

172. In exceptional situations, a decertification or denial of certification could be additionally sanctioned with a moratorium for re-entry. Such exceptional cases are the following:
   I The managing entity was previously decertified due to non-compliance and receives a second instance of decertification due to non-compliance.
   II The managing entity cannot demonstrate sufficient compliance during re-entry subsequent to a previous cancellation due to non-compliance.
   III An immediate cancellation is issued due to severe non-compliance.

173. In the case of a cancellation, the managing entity must stop trading RCS cotton with immediate effect. The managing entity is not allowed to sign any new contracts for RCS cotton nor fulfil existing contracts under RCS terms, as these will not be recognised as RCS contracts in AbTF's tracking systems (see AbTF's Transparency Standard here www.regenerative-cotton.org).

174. Nevertheless, the managing entity can continue implementing RCS, with farmers receiving training and support from the managing entity.

175. A managing entity with a cancelled RCS certificate can reapply for a new verification cycle, which will follow the verification procedures outlined under chapter 7.6 below, in effect starting from the initial verification for RCS candidates.

176. AbTF reserves the right to deny such an application for good cause, for example, if the managing entity cannot demonstrate sufficient compliance subsequent to a previous cancellation due to non-compliance or if false information has been intentionally submitted in the self-assessment.

7.6. Re-entry after Suspension or Cancellation

177. After the suspension or cancellation of an RCS certificate, a managing entity may reapply to become RCS-verified under the following conditions:

    I The managing entity agrees to undergo a new initial verification at its own cost before re-entering the RCS scheme.

    II The managing entity has corrected all unresolved prior non-conformities.

    III The managing entity has paid any outstanding fees prior to the suspension or cancellation/denial of the RCS certificate.

    This applies to all cases of suspension, cancellation, or denial of the RCS certificate, whether due to non-compliance, non-payment of fees, or voluntary decertification.

178. On top of the conditions mentioned above, reapplications need to follow the regular RCS verification cycle. Thus, the managing entity will be required to complete a new self-assessment in CAP before re-entry.

179. In the event of a cancellation or denial of certification with moratorium, re-entry is only possible once the moratorium period imposed has passed before the managing entity submits a new onboarding request. In addition, the managing entity has implemented the necessary measures to make the changes in their operations or management, allowing the managing entity to comply with the RCS criteria relating to the cancellation. During the onboarding process, the managing entity sends evidence of the measures implemented.

8 ACCREDITATION AND QUALIFICATION OF ASSURANCE PROVIDERS AND VERIFIERS

8.1. Requirements for and Accreditation of Assurance Providers

180. As the scheme owner, AbTF is the sole body entitled to accredit assurance providers and individual verifiers. Through accreditation, AbTF ensures the competence of **assurance providers** as external verification bodies regarding AbTF's standards and their ability to verify managing entities for compliance with its standards, in this case RCS.

181. To be accredited, an assurance provider must
   - I be a registered legal entity;
   - II have an active registration under ISO 17065 or ISO 19011; and
   - III sign a legal contract with AbTF that delineates responsibilities and obligations, including data sharing, data use and confidentiality, and repercussions for fraudulent behaviour.

182. An assurance provider needs to have at least three years of experience in verifying/auditing/certifying social and/or environmental sustainability standards.

183. An assurance provider needs to have conducted a minimum of ten social and/or environmental verifications/audits/certifications during the past three years.

184. AbTF provides transparent access to the pool of accredited assurance providers and keeps records of each verifier's RCS verification missions.

185. To ensure the integrity and effectiveness of RCS, assurance providers and their verifiers are required to participate, at their own expense, in regular and extraordinary qualification measures conducted by AbTF or by organisations/people expressly authorised by AbTF, including regular refresher training programmes. In addition, assurance providers are required to implement calibration activities that support consistency in how verifiers (both staff and freelancers) interpret RCS.

186. Assurance providers are required to have procedures in place to report to AbTF all conflicts of interest as well as any threat to its independence or impartiality, including attempts to exercise undue influence.

187. Assurance providers are required to disclose to AbTF any material change since accreditation that may affect their independence or the qualifications required by AbTF.

8.2. Required Qualifications and Competencies of Verifiers

188. To a large degree, social and environmental verifications rely on the capacities of assurance providers and the competence and skills of their individual verifiers. Prerequisites for individual verifiers to participate in qualification measures and RCS verifications are the following:

- I Employment with a legally registered and ISO-accredited assurance provider
- II Documented experience in verifying social or environmental standards
- III Documented technical know-how
- IV Documented formal higher education
- V Relevant language skills

189. After successfully participating in AbTF's verifier training, approved verifiers should preferably work in mixed-gender teams.

190. Documented and satisfactory previous verifications of standards under AbTF's umbrella may qualify as proof of individual verifiers' qualifications.

191. To be approved for RCS verification, the verifier needs to demonstrate the following qualifications and competencies:

- I University degree in agriculture, natural resources, environmental management, or another relevant subject; this is encouraged but not required, as experience may be substituted for education
- II Training in auditing principles, procedures, techniques, and behaviours
- III Auditing or other work experience in (cotton) farming, ecology, natural resources, soil science, or environmental management
- IV Knowledge of the relevant national and local laws and regulations governing areas such as the environment, labour, health, and safety in the country where the verification mission takes place
- V The application of appropriate verification principles, procedures, and techniques to the planning and execution of the third-party verification so that the missions are conducted in a consistent, systematic, impartial, and objective manner
- VI Visual observations and inspections of cotton farms, cotton fields, and ginneries to detect non-conformities with RCS
- VII Quality control of collected information by verifying its accuracy, providing significant and appropriate evidence to support the findings and conclusions of the third-party verification, and submitting well-documented CAP assurance reports
- VIII Oral and written language skills in English and, depending on the country of verification, any applicable national languages
- IX Experience in the use of IT applications
- X Documentation of successful participation in theory-based verifier training regarding the RCS scheme, including regular refresher training

192. In addition, lead verifiers must have successfully completed a minimum of two verification missions in the capacity of co-verifier under the direction and guidance of a recognised lead verifier; they must also have successfully completed one verification mission in the capacity of lead verifier under the direction and guidance of a recognised lead verifier.

8.3. Continuous Quality Control

193. Verifiers need to disclose any potential conflicts of interest to the AbTF Verification Management Team prior to their assignment (see chapter 5.1).

194. Periodic reviews of verifiers' performance will be undertaken by AbTF, covering feedback on the quality of both the CAP assurance reports submitted and the verification missions carried out on site.

195. Unannounced or announced **witness verifications** are a means for the Verification Management Team to assess the quality of verifications and to support the learning process of the assurance system. A witness verification is a visit by AbTF's Verification Management Team or by designated external consultants. These visits are conducted during a verification mission with the aim of observing how the verifiers perform the various verification procedures (for instance, through document review, visual inspections of fields, or interviews with management, staff, and farmers).

196. Written feedback will be provided to the verifiers by AbTF after each witness verification visit and may include instructions to solve specific issues that have been identified. AbTF may observe a verifier as often as necessary to ensure that identified issues are solved and may request documentation from the verifier proving that an identified issue has been resolved.

197. To safeguard and maintain the high quality of the RCS assurance system, verifiers are required to complete training courses on AbTF's e-learning platform. Such courses offer flexible learning options and ensure access to the latest training materials, providing clear guidance on the standard's content and assurance requirements. In addition, verifiers participate in regular and, if applicable, extraordinary online or on-site training exercises implemented by the Verification Management Team or delegated trainers. The objective of the training is to equip the verifiers with the necessary expertise and tools to apply RCS accurately and consistently, covering critical areas such as labour rights (including forced labour and child labour), grievance mechanisms, and community engagement. This also helps to integrate lessons learnt by verifiers into AbTF's assurance system.

8.4. Assignment of Assurance Providers and Verifiers

198. AbTF decides on the assurance provider to be assigned for the verification of each managing entity and approves the lead verifier assigned by the assurance provider for each individual verification mission.

199. Criteria taken into account include cost effectiveness, efficiency in planning verification missions, and the rotation of verifiers and, possibly, assurance providers; ideally, the same verifier does not conduct two successive verification cycles with the same managing entity. Regarding efficiency and effectiveness, several missions in the same country or region are combined whenever possible.

8.5. Sanctions and Withdrawal of Accreditation

200. If complaints arise regarding the conduct or the performance of the third-party verifiers, managing entities have the option of initiating the appeals procedure if they believe an RCS certificate has been incorrectly refused due to a failed verification. Another avenue is the AbTF complaints procedure, which can be activated by other AbTF partners and stakeholders formally involved in RCS to address concerns about verifiers.

201. AbTF reserves the right to place assurance providers and individual verifiers on probation or to terminate accreditation based on one or more of the following criteria:

    I Persistent poor quality of CAP assurance reports
    II Persistent delays in submitting CAP assurance reports to AbTF
    III Poor quality of on-site verifications or unprofessional or inappropriate conduct, as assessed by AbTF or by designated external consultants during witness verifications or based on feedback from managing entities
    IV Poor business or contractual relationship with AbTF

202. Whenever AbTF decides to place an assurance provider on probation or to terminate the relationship, a formal communication will be sent by AbTF to the assurance provider, informing the provider of the decision and the reason in order to allow for an opportunity to respond by the deadline. For an assurance provider placed on probation, the organisation will need to provide a corrective action plan with details of the actions to be taken and a schedule for each action. AbTF will decide whether the plan is approved or not. In the event that the plan is not approved or that the implementation of an approved plan fails to meet targets or deadlines, AbTF reserves the right to terminate the relationship with the assurance provider. No further verification missions will be assigned to assurance providers on probation until the corrective action plan has been successfully implemented.

203. If AbTF terminates its relationship with an assurance provider, the assurance provider's name will be removed from the RCS website.

GLOSSARY

Appeal	A managing entity's request for AbTF to reconsider its certificate issuing decision
Assessment	The combined processes of third-party verification, review, and decision regarding a managing entity's conformance with the requirements of the Regenerative Cotton Standard
Assurance	Demonstrable evidence that specified requirements relating to the Regenerative Cotton Standard are fulfilled (adapted from ISO 17000)
Assurance provider	An independent, ISO 17065 or ISO 19011 accredited, third-party body performing the verification of a managing entity (synonymous to "control body" or "third-party verifying company")
CAP assurance	The completed process that verifiers conduct and document in the web-based Cotton Assurance Platform (CAP). This process involves verifying the general information provided by the managing entity (ME), assessing the ME's performance levels for the criteria and indicators during a verification, verifying report writing, and uploading proof of findings (e.g. photos)
Certificate	A statement that fulfilment of specified requirements for the Regenerative Cotton Standard of the Aid by Trade Foundation has been demonstrated, thereby issuing a licence to sell seed cotton as RCS-verified cotton
Complaint	Expression of dissatisfaction, other than an appeal, by any person or organisation to a scheme owner (here AbTF) or to an assurance provider relating to their respective activities, where a response is expected
Conflict of interest	Any circumstance in which the impartiality and professional responsibilities of an individual or organisation are, could be, or may appear to be compromised. Thus, conflict of interest can be actual, potential, or perceived
Continuous improvement plan (CIP)	An action plan established by the RCS managing entity after each verification mission. Based on verifiers' findings and shared experiences, it defines actions to be taken in the following years and specifies the associated goals, timeline, and persons in charge. The continuous improvement

p **l** **a**	n (CIP) is submitted to AbTF's Verification Management Team within a set timeframe after each verification mission
Core indicator	An RCS indicator that must be met by all RCS-verified managing entities. If a managing entity does not meet this indicator at a satisfactory level, meaning that a systemic non-conformity is
	observed, it cannot receive an RCS certificate
Grievance	A formal, legal, or informal complaint from affected stakeholders about the negative impacts caused by the scheme owner, assurance providers, a managing entity, or any other actor in the RCS system
Improvement indicator	An RCS indicator that indicates managing entities' performance with regard to sustainability beyond the level of the core indicators
Managing entity	The entity that is seeking assurance of its conformance with the requirements of an AbTF cotton standard. A managing entity may, for instance, be a cotton company, a ginnery, or an institution within the cotton sector that has the ability to exercise downstream management control and transparency regarding inputs and
	outputs of cotton production
Objective evidence	Any means by which compliance with a (standard) requirement can be demonstrated. AbTF requires managing entities to provide objective evidence in order to enable verifiers to verify compliance during verifications and to demonstrate the implementation of corrective measures in the event of non-conformities
RCS liaison	A member of the managing entity's staff, appointed by the management. The RCS liaison is the first point of contact for AbTF's Verification Management Team and oversees all RCS activities
Reference line	An in-depth baseline assessment done by the managing entity when starting to implement the Regenerative Cotton Standard. It includes mapping stakeholders, a relevance analysis process in which the managing entity comes to an agreement with associated farmers on how to prioritise relevant and critical areas for improvement within RCS, and a risk and opportunity assessment on agreed activities. Furthermore, it includes baseline data on various environmental aspects, with a focus on soil assessment and soil analysis results representative for the areas concerned

Self-assessment	A tool that constitutes the first step in the verification process, in which the managing entity to be verified provides the Aid by Trade Foundation as well as the respective independent third-party verifiers with a general overview concerning certain requested data (such as the number of farmers, crop yields, or completed training) and a detailed self-evaluation regarding RCS criteria and indicators
Standard	A document for common and repeated use that provides rules, guidelines, or characteristics for products, services, or related processes and production methods with which compliance is not legally mandatory. In the context of this document, the term is used for defined sustainability performance levels and improvement pathways (adapted from ISEAL)
Scheme	The collective set of decisions and strategies carried out by an organisation, here AbTF, to establish standards focussed on one or more sustainability issues; to measure, monitor, and verify performance or progress against these standards; to allow for claims; and to define additional strategies such as capacity-building to contribute to its sustainability outcomes and impacts (adapted from ISEAL)
Scheme owner	The legally constituted organisation, here AbTF, that is responsible for the standards and accountable for the effectiveness of the assurance and claims management systems. The scheme owner determines the objectives and scope of the scheme as well as the rules for how the scheme will operate and the standards against which conformance will be assessed (adapted from ISEAL)
Sustainability system	A sustainability system is a market-based tool to address the most pressing social and environmental challenges of our time. It defines responsible practices, assess the implementation of these practices, and measures and communicates these results. A sustainability system enables the recognition of good performance and sustainability improvement and provides needed confidence to regulators, investors, businesses, and consumers (adapted from ISEAL)
Verification; third-party	Confirmation, through the provision of objective evidence, that specific requirements have been fulfilled (adapted from ISO 9000)
Verification mission	Verification assignment including preparation, on-site collection of evidence (verification visit), and reporting

Verification visit	On-site presence of verifiers to collect evidence on conformity with RCS, including the opening meeting, interviews with the management and other relevant stakeholders, document checks, an on-site cross-check at the field level, summary of the verification results, and a close-out meeting
Verifier	A person with the competence to conduct the verification

AID BY TRADE FOUNDATION

Founded by the entrepreneur Prof. Dr Michael Otto in 2005, the Aid by Trade Foundation (AbTF) is an internationally renowned non-profit organisation that works throughout the world to promote sustainable raw materials. Its work makes a decisive and measurable contribution to improving the living conditions of people and animals while protecting the environment. With its raw materials – verified through Cotton made in Africa® (CmiA), Cotton made in Africa Organic (CmiA Organic), the Rege nerative Cotton Standard® (RCS), and The Good Cashmere Standard® (GCS) – the foundation is putting its goals into practice. In view of the increasing challenges posed to small-scale farmers and textile companies by the consequences of climate change and market shifts, the standards are of fundamental importance for their resilience and sustainability. The foundation works in close cooperation with industry experts and with specialists in animal and nature protection.

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AID BY TRADE FOUNDATION

REGENERATIVE COTTON STANDARD