



# Better Cotton Chain of Custody (CoC): Comparison of CoC Guidelines v1.4 with CoC Standard v1.0

---

May 2023

## 1. Introduction

Better Cotton has announced the release of their updated Better Cotton Chain of Custody (CoC) Guidelines v1.4, now renamed the Better Cotton CoC Standard v1.0, which was launched in May 2023. This revision represents a significant development in the CoC Guidelines, with the introduction of three new CoC models in addition to the existing Mass Balance model, Segregation (Single Country), Segregation (Multi-Country), and Controlled Blending.

In addition to the new CoC models, the following key changes were made:

- Existing requirements from CoC Guidelines v1.4 have been renamed and restructured. The updated structure ensures that requirements are presented in a manner that is clear and concise.
- The introduction of new management system requirements, as well as the enhancing of existing requirements, to strengthen implementation of the Standard across the supply chain.
- Established consistent requirements relating to documentation, purchasing, material receipt and sales across all four CoC models. This will allow the use of multiple CoC models (including Mass Balance) at the same site.
- The Standard has been simplified to focus solely on CoC requirements. Separate documents will be developed on guidance and implementation, monitoring, Retailer and Brand Member claims and Better Cotton Platform (BCP) user manuals.

## 2. CoC Guidelines 1.4 vs CoC Standard v1.0 – Summary

An overview of the main differences between CoC Guidelines v1.4 and CoC Standard v.10 can be found below:

	CoC Guidelines v1.4	CoC Standard v1.0
<b>CoC models</b>	<ul style="list-style-type: none"> <li>• Segregation (between farm to gin)</li> <li>• Country-level Mass Balance (raw lint trader)</li> <li>• Mass Balance (spinner onwards)</li> </ul>	<ul style="list-style-type: none"> <li>• Segregation (Single Country) (all suppliers)</li> <li>• Country-level Mass Balance (raw lint trader)</li> <li>• Mass Balance (spinner onwards)</li> <li>• Segregation (Multi-Country) (spinner onwards)</li> <li>• Controlled Blending (spinner onwards)</li> </ul>
<b>Management system requirements</b>	<ul style="list-style-type: none"> <li>• Responsibilities</li> <li>• Documented procedures</li> <li>• Training</li> <li>• Record-keeping</li> <li>• Outsourcing</li> <li>• Control of non-conforming product (trader onwards only)</li> </ul>	<ul style="list-style-type: none"> <li>• Management commitment</li> <li>• Responsibilities</li> <li>• Training</li> <li>• Record-keeping</li> <li>• Complaints</li> <li>• Control of non-conforming product</li> <li>• Outsourcing (strengthened)</li> <li>• Annual self-assessment</li> <li>• Management review</li> </ul>
<b>Documentation requirements</b>	<ul style="list-style-type: none"> <li>• Documents to be retained, but not uploaded onto BCP</li> <li>• No requirement to indicate CoC model in transaction documents</li> </ul>	<ul style="list-style-type: none"> <li>• Corresponding transaction documents to be uploaded onto the BCP</li> <li>• CoC model indicated in transaction documents</li> </ul>
<b>Volume reconciliation</b>	<ul style="list-style-type: none"> <li>• Site-average conversion factors applied for ginners (physical)</li> <li>• Industry average conversion factors applied for spinners onward (administrative)</li> </ul>	<ul style="list-style-type: none"> <li>• Actual conversion factors applied for physical manufacturing/transformation</li> <li>• Industry average conversion factors applied for mass balance orders</li> </ul>