



Aid by Trade Foundation
Cashmere
Transparency Standard

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Update History

The Aid by Trade Foundation Cashmere Transparency Standard and its associated documents, including the Aid by Trade Foundation Cashmere Transparency Standard Assurance Manual, are under the responsibility of the Aid by Trade Foundation and ATA KORA Fördergesellschaft GmbH. Readers shall use the latest copy of this (and other related documents). Any discrepancies between copies, versions, or translations shall be resolved by reference to the definitive version of the requirements maintained on the websites of [The Good Cashmere Standard](#)®.

Version number	Issue date	Amendments
Aid by Trade Foundation Cashmere Transparency Standard, Version 1.0	September 2026	Initial release

Standard Effective Date

This document is effective as of 27 September 2026, with a transition period until 26 March 2027. It replaces The Good Cashmere Standard - Chain of Custody Guidelines, Version 4.

This standard is mandatory for all stakeholders involved in the implementation of cashmere verified under The Good Cashmere Standard®.

Next Review

The Aid by Trade Foundation Cashmere Transparency Standard is reviewed at least every five years. The next review is expected in 2031.

Disclaimer

This is a voluntary procedures document and is not intended to replace the legal or regulatory requirements of any country.

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Translation Accuracy

The official language of this document is English. In case of any inconsistency between versions in different languages, please refer to the English version. While translations to other languages will be provided, the Aid by Trade Foundation assumes no liability for errors or misunderstandings due to translation.

Any Questions or Concerns?

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1 How to Use This Document

The goals of the Aid by Trade Foundation Cashmere Transparency Standard (AbTF Cashmere Transparency Standard) are, firstly, to ensure the accuracy of claims made about the implementation of cashmere that has been verified in accordance with the latest version of The Good Cashmere Standard® (GCS)¹ and, secondly, to allow retailers and brands to communicate correctly about these claims.

GCS-verified raw material is tracked through the supply chain, up to and including retailers' and brands' GCS-claimed products. The AbTF Cashmere Transparency Standard is designed to safeguard the integrity of these materials at every stage.

The AbTF Cashmere Transparency Standard provides the following:

- A framework for the traceability and integrity of GCS-verified raw material and GCS-claimed materials and products throughout the supply chain, based on the Chain of Custody (CoC) model Segregation²
- Guidance for organisations on the consistent implementation of GCS traceability and transparency requirements.
- Requirements for credible and verifiable claims and business-to-business transactions throughout the GCS supply chain.³

The AbTF Cashmere Transparency Standard is owned by the Aid by Trade Foundation and managed by ATAORA Fördergesellschaft GmbH.

1.1 Definitions and Methodology

Term	Definition
Agent	An organisation or individual that acts on behalf of another organisation in the sourcing, purchase, sale, or arrangement of transactions involving GCS materials or products, without purchasing or selling the materials or products on its own account and responsibility.
Aid by Trade Foundation (AbTF)	The Aid by Trade Foundation is the owner of the GCS raw material standard as well as of the AbTF Cashmere Transparency Standard.
Aid by Trade Foundation Cashmere Transparency Standard (AbTF Cashmere Transparency Standard)	The AbTF Cashmere Transparency Standard sets out requirements for organisations in the supply chain that buy or sell GCS-verified cashmere, GCS cashmere-containing products (e.g. yarns, fabrics, or garments), or GCS cashmere by-products such as comber/carding noils if these are processed, treated, or produced under the <u>Segregation</u> CoC model and claimed as GCS materials or products.

¹ As of the time of writing, the latest version is The Good Cashmere Standard® v2.0: [GCS_Standard_V2.pdf](#)

² The term "Segregation" replaces the previous term "Hard Identity Preserved" (HIP) to align the terminology with internationally recognised chain-of-custody models under ISO 22095 as well as with the terminology common in ISEAL-aligned sustainability systems. This change serves solely to harmonise terminology; the underlying requirements regarding traceability and material separation remain unchanged.

³ For more on the requirements, see The GCS Claims Framework 2026: [GCS_Claims-Framework-EN.pdf](#)

Term	Definition
ATAKORA Fördergesellschaft GmbH (ATAKORA)	The global marketing of the Aid by Trade Foundation's brand rights is carried out by ATAKORA Fördergesellschaft GmbH, which manages licensing and partnership agreements with various stakeholders in the textile value chain.
Cashmere traders	Cashmere traders purchase GCS cashmere and sell this cashmere as GCS cashmere.
Chain of Custody (CoC)	A system that documents and verifies the flow and handling of a defined claimed material through the supply chain from its source to the final product.
Comber/carding noils	These short fibres are removed during the combing or carding process in textile manufacturing, making them cashmere by-products. They are used in textile production both as an input (e.g. for yarn production) and as an output (e.g. wastage during yarn production). This term also includes other waste materials generated during yarn production that can be recovered, processed, and traded under a GCS claim.
Conventional cashmere	This refers to any cashmere that was not produced under The Good Cashmere Standard ®. Under this definition, conventional cashmere can include organic cashmere or cashmere certified under other sustainability standards.
Control body	A control body is an independent organisation responsible for verifying compliance with the AbTF Cashmere Transparency Standard and its regulations. It conducts audits, assessments, and inspections to ensure adherence to the established criteria.
Fabric producer	Fabric producers purchase GCS-claimed yarns, process them into fabrics, and sell these fabrics as GCS-claimed fabrics.
Fabric trader	Fabric traders purchase GCS-claimed fabrics and sell these fabrics as GCS-claimed fabrics.
Fabric dye house	Fabric dye houses purchase GCS-claimed fabrics, treat them, and sell these fabrics as GCS-claimed fabrics.
Garment producer	Garment producers purchase GCS-claimed yarns or fabrics, process them into garments, and sell these garments as GCS-claimed garments.
Garment trader (importer, exporter, vendor)	Garment traders purchase GCS-claimed garments or textiles and sell these garments or textiles as GCS-claimed products.
GCS cashmere	This term includes cashmere produced by GCS-verified Cashmere Producers and their associated herders in accordance with the GCS standard. This may include applicable processed forms such as dehaired cashmere or cashmere wool tops.

Term	Definition
GCS Unit	Usually, herders, buying stations, dehairing stations (summarised as cashmere producers) and the managing entity are members of a GCS Unit.
GCS Cashmere Producer (CP)	Cashmere Producers are entities that either buy raw cashmere from herders (buying stations) or process it into dehaired cashmere (dehairing stations); they can be operated separately or by one organisation. As the operational level of GCS, the CP selects the participating herders, implements GCS requirements on the ground, and meets the social, management, and segregation requirements within its own operation. Upon successful GCS verification of the CP and its herders, it receives a certificate, issued only if the Managing Entity has also demonstrated a functioning management system.
GCS herder	A herder is the person who owns and looks after a herd of cashmere goats.
GCS Managing Entity (ME)	Compliance of a GCS Unit is managed by the Managing Entity which has the ability to exercise downstream management control. The Managing Entity is responsible for compliance with the GCS standard and the AbTF Cashmere Transparency Standard. It is committed to having management systems in place to ensure the compliance of the GCS Unit members. The Managing Entity establishes a management system that oversees and ensures compliance, implementation, and monitoring. This management system, including the performance of the managed units of the CPs, is subject to continuous monitoring and improvement. A Managing Entity is a GCS certificate holder.
GCS-claimed material or product	Any GCS cashmere-containing product (after the Cashmere Producer level) that is produced under the CoC model 'Segregation' and is bought, sold, traded, processed, treated or otherwise handled as GCS-claimed. In this document this can refer to cashmere (tops), yarns, fabrics, garments or comber/carding noils.
Intermediary	An organisation that operates between other supply chain actors and purchases, sells, trades, processes, treats, or otherwise handles GCS materials or products as part of the GCS supply chain.
Middleman	Intermediaries that facilitate or arrange the purchase, sale, or transfer of materials or products between supply chain actors. Middlemen may act on their own account, including by buying and reselling materials or products, or on behalf of another supply chain actor without taking ownership of the material or product. In the context of cashmere, this often refers to the collection of cashmere from GCS herders.
Outsourcing	This refers to the process of sending claimed material to a subcontractor for services to be rendered.

Term	Definition
Recycled cashmere	Cashmere derived from pre- or post-consumer waste that has been recovered and reprocessed into a new fibre material. Recycled cashmere must be certified under the Global Recycled Standard (GRS), the Recycled Claim Standard (RCS), or their successor standards under the Textile Exchange Material Matters framework. Recycled cashmere may be mixed or blended with verified GCS cashmere in accordance with the applicable Chain of Custody requirements.
Retailer or brand (RB)	A retailer is a person or business that sells goods to the public for use or consumption rather than for resale (i.e. business-to-consumer or B2C). In this context, the term “brand” meets the same definition. For ease of reading, this document also refers to retailers/brands as an “organisation”.
Segregation	A Chain of Custody model in which claimed material remains physically separated from non-claimed material throughout the supply chain. Material from different claimed sources may be combined, while the claimed status of the material is maintained. Within this system, it is not allowed to mix GCS cashmere with any other cashmere at any stage of production. Blending or mixing with other cashmere is only possible under some conditions (see chapter 3.2).
Spinning mill	Spinning mills purchase GCS cashmere, process it into yarns, and sell these yarns as GCS-claimed yarns.
Subcontractor	This is a legal entity hired by an organisation to perform services (e.g. storage or processing) on a claimed material. Subcontractors take physical possession but not legal ownership of claimed materials and are independent of the organisation which outsources the material.
Supply chain organisation (SCO)	This term refers to a legal entity registered with GCS according to the applicable membership guidelines. A supply chain organisation produces, processes, treats, trades, or sources GCS cashmere or GCS-claimed materials or products (e.g. combing/carding noils, yarns, fabrics, or garments), operating out of one or more business locations. For ease of reading, this document also refers to supply chain organisations as simply an “organisation”.
The Good Cashmere Standard® by AbTF	The Good Cashmere Standard® is an initiative by AbTF. The standard aims to promote animal welfare, social standards for herders and workers, and environmental protection and biodiversity in cashmere production in Inner Mongolia while providing transparency along the textile value chain and promoting sustainably produced cashmere in both business-to-business and business-to-consumer markets.

Term	Definition
Tracking System	AbTF provides a tracking system to track the volumes of procured GCS cashmere throughout the supply chains. The use is mandatory for all members of the GCS supply chain that produce, process, treat or trade GCS cashmere or GCS-claimed materials or products (e.g. comber/carding noils, yarns, fabrics, or garments). Apart from its own systems, AbTF may use systems of external service providers.
Trader	An organisation that purchases, sells, or otherwise trades GCS materials or products on its own account, without physically processing the material. Traders are considered supply chain organisations (SCOs) under the AbTF Cashmere Transparency Standard
Yarn trader	Yarn traders purchase GCS-claimed yarns and sell these yarns as GCS-claimed yarns.
Yarn dye house	Yarn dye houses purchase GCS-claimed yarns, treat them, and sell these yarns as GCS-claimed yarns.

1.2 Verbal Forms for the Expression of Provisions

In this document the following terms are used to indicate requirements, recommendations, permissions, and possibilities or capabilities:⁴

Verbal form	Meaning
shall or shall not	These verbal forms are used to indicate requirements that must be strictly followed in order to conform to the document and from which no deviation is permitted.
should or should not	These verbal forms are used to indicate that, among several possibilities, one is recommended as particularly suitable, without mentioning or excluding others, or that a certain course of action is preferred but not necessarily required, or that (in the negative form) a certain possibility or course of action is deprecated but not prohibited.
may or may not	These verbal forms are used to indicate a course of action permissible (or, in the negative form, impermissible) within the scope of the document.
can or cannot	These verbal forms are used for statements of possibility and capability, whether material, physical, or causal.

⁴ See also "ISO/IEC Directives Part 2: Rules for the structure and drafting of International Standards" https://boss.cen.eu/media/ypj13mn/iso_iec_directives_part2.pdf by ISO/IEC.

1.3 Legal Compliance

The AbTF Cashmere Transparency Standard, the Assurance Manual, and other standard-related documents do not address product quality or legal compliance criteria. Organisations adhering to the standard are expected to comply with all relevant local, national, and international laws and regulations and are responsible for ensuring their own legal compliance.

1.4 Reference Documents

Document	Link
Assurance Manual for the AbTF Cashmere Transparency Standard	To be published
The Good Cashmere Standard ®	https://thegoodcashmerestandard.org/wp-content/uploads/2025/02/GCS_Standard_A4_250219_EN.pdf
GCS Membership Guidelines	https://thegoodcashmerestandard.org/wp-content/uploads/GCS_Membership-Guidelines.pdf
GCS Claims Framework	https://thegoodcashmerestandard.org/wp-content/uploads/GCS_Claims-Framework-EN.pdf



2 Standard Framework

2.1 Background and Scope

The Good Cashmere Standard® (GCS) is an independent standard for sustainable cashmere, developed by the Aid by Trade Foundation (AbTF). It aims to improve the welfare of cashmere goats, the working conditions of cashmere herders, and the protection of the environment in cashmere production. It establishes requirements for cashmere fibre production.

The Aid by Trade Foundation Cashmere Transparency Standard (AbTF Cashmere Transparency Standard) complements the GCS standard by establishing requirements for the traceability and integrity of GCS-verified cashmere and GCS-claimed materials and products throughout the supply chain. It applies to Cashmere Producers, Managing Entities, supply chain organisations, and retailers and brands that are involved in sourcing, processing, trading, or handling GCS-verified cashmere or GCS-claimed materials and products and that make GCS claims for them. This includes intermediate organisations and processing facilities such as traders, dye houses, and other service providers.

The requirements apply to each site and activity within an organisation's GCS scope. The applicable requirements are determined by the organisation's role and activities within the GCS supply chain and are specified in the Criteria Catalogue. An indicator applies only where the organisation performs the activity covered by that indicator.

Organisations within the scope of this standard may make GCS claims for materials and products where the applicable requirements of this standard and the GCS Claims Framework are fulfilled.

ATAKORA Fördergesellschaft GmbH (ATAKORA) is responsible for the marketing and supply chain management of AbTF standards and acts as the contracting partner for organisations participating in the respective supply chains.

2.2 Certification Requirements

Organisations participating in the GCS supply chain shall maintain the applicable registration, verification, certification, partnership, and licensing requirements for their role and activities under the GCS system.

2.2.1 Cashmere Producers and Managing Entities

Cashmere Producers shall be verified in accordance with the applicable requirements of The Good Cashmere Standard® and shall hold a valid GCS certificate.

For the collection and handling of GCS cashmere by **middlemen**, the Cashmere Producer remains responsible for compliance with the applicable GCS requirements, irrespective of whether the middleman acts on its own account or on behalf of the Cashmere Producer.

Managing Entities shall be verified in accordance with the applicable requirements of The Good Cashmere Standard® and shall hold a valid GCS certificate. They shall ensure that they and the associated Cashmere Producers within their GCS Units comply with the applicable requirements of the AbTF Cashmere Transparency Standard, where relevant to their activities and responsibilities.

2.2.2 Supply Chain Organisations

Supply chain organisations shall maintain the applicable membership required for the activities and materials within their scope. Organisations that independently purchase, sell, or source GCS materials on their own account and responsibility shall meet the applicable requirements for their activities.

Supply chain organisations that do not take physical possession of GCS materials or products are not subject to the audit requirements of this standard, provided that all of the following conditions are met:

- The upstream suppliers are certified under this standard for the relevant GCS materials or products
- The identity of the upstream suppliers is provided to the organisation's customer
- The GCS material or product is shipped directly from the upstream suppliers to the organisation's customer
- The organisation does not use subcontractors for the storage, processing, manufacturing, packing, or labelling of GCS materials or products; transport-only service providers are excluded from this condition
- The relevant transaction is recorded in the designated GCS Tracking System, with the organisation identifiable as the trading party

The organisation remains subject to the applicable requirements of this standard and shall be registered and identifiable in the designated GCS Tracking System.

2.2.3 Subcontractors

Organisations remain responsible for GCS-related activities and materials carried out on their behalf by **agents, subcontractors, or other parties** that do not independently assume responsibility for the relevant GCS activities and materials.

Subcontractors conducting dehairing, washing, or spinning activities for GCS cashmere shall be certified against the applicable GCS requirements.

2.2.4 Retailers and Brands

Retailers and brands shall hold a valid licensing agreement with ATAKORA covering their GCS activities and the use of GCS claims, logos, and labels.



3 Chain of Custody

3.1 Segregation

Depending on expectations for transparency and traceability, different Chain of Custody (CoC) models for implementing verified raw materials in a retailer's supply chain are applicable.

The Segregation⁵ system offers transparency and traceability throughout the supply chain, meaning that the GCS-verified cashmere can be traced from the retail order back to the GCS-verified Cashmere Producer.

For cashmere verified according to The Good Cashmere Standard ® and for GCS-claimed materials or products, it is mandatory to implement both the Segregation CoC model and the AbTF Cashmere Transparency Standard.

Under this CoC model, GCS cashmere and GCS-claimed materials and products (comber/carding noils, yarns, fabrics, garments) must be segregated at all stages of the supply chain (from Cashmere Producer to retailer/brand).

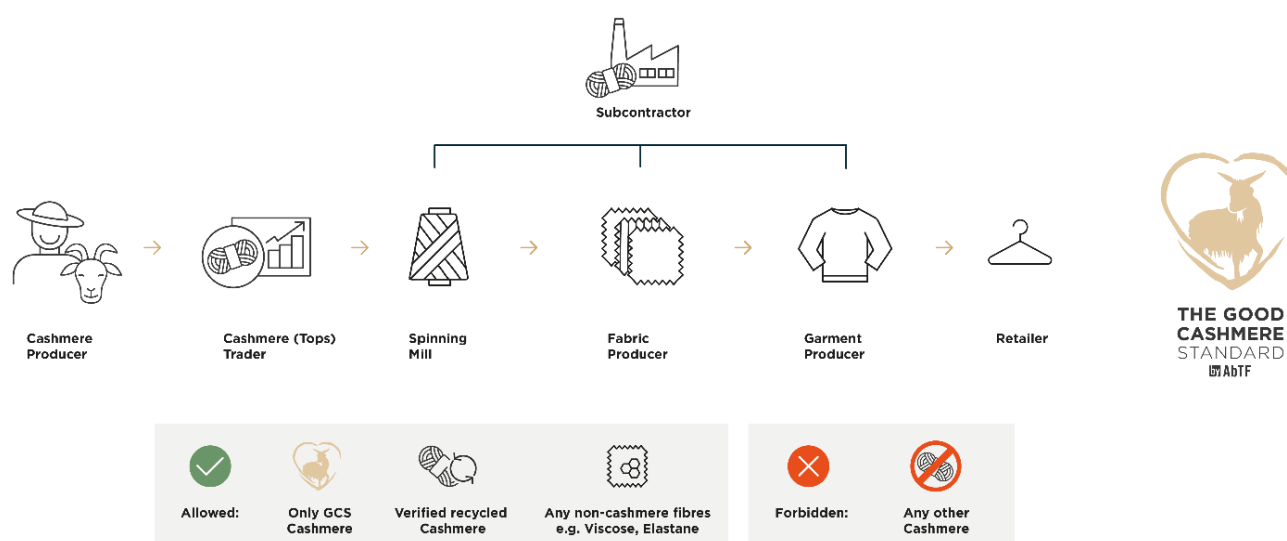


Figure 1: The Segregation CoC model throughout the supply chain⁶

For the purposes of this document, the term “GCS cashmere” refers to raw cashmere fibre verified under The Good Cashmere Standard, while the term “GCS-claimed” refers to yarns, fabrics, garments, and comber/carding noils that contain or are derived from GCS-verified cashmere and for which a GCS claim is made along the supply chain.

⁵ The term “Segregation” replaces the previous term “Hard Identity Preserved” (HIP) to align the terminology with internationally recognised chain-of-custody models under ISO 22095 as well as with the terminology common in ISEAL-aligned sustainability systems. This change serves solely to harmonise terminology; the underlying requirements regarding traceability and material separation remain unchanged.

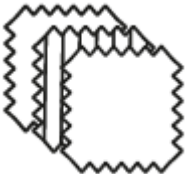
⁶ This is a simplified graphic of the textile supply chain. All intermediate levels, e.g. yarn/fabric traders or dye houses, are also in scope of this standard and must fulfil all relevant regulations.

Segregation at the Herder and Cashmere Producer Level (From Greasy Cashmere to Dehaired Cashmere)

Entity	Segregation rules
 Cashmere Producer incl. middlemen and  Cashmere trader	- GCS cashmere and non-GCS cashmere must be kept segregated during all stages of shearing, collection, storage, and processing at the farm and of transportation between cashmere herders and Cashmere Producers (Buying and Dehairing Station), as well as from Cashmere Producers to spinning mills. Segregation may be physical (e.g. separate storage areas and production lines) or temporal (e.g. separate production runs, one after the other). - No blending of or substitution between GCS cashmere and non-GCS cashmere is permitted at the level of the herder and Cashmere Producer, including any cashmere collected by middlemen. - Sales of GCS cashmere must comprise exclusively cashmere from GCS herders (produced in compliance with the latest version of The Good Cashmere Standard ®). - GCS cashmere must be clearly identified at all stages of storage, processing, treatment, and inter-facility transportation (e.g. through appropriate signage or material identification). Accompanying sales and transport documents must clearly identify the corresponding GCS cashmere, e.g. through bale or lot numbers, and allow the material to be linked to the relevant GCS-verified source. - Physical traceability from GCS-verified Cashmere Producers to GCS-registered spinning mills is mandatory.

Segregation at the Supply Chain Organisation Level (From Dehaired Cashmere to Final Product)

Entity	Segregation rules
 Spinning mill and 	- GCS cashmere and non-GCS cashmere must be kept segregated during all stages of storage, processing, treatment, and inter-facility transportation. Segregation may be physical (e.g. separate storage areas and production lines) or temporal (e.g. separate production runs, one after the other). - GCS cashmere must be clearly identified at all stages of storage, processing, treatment, and inter-facility transportation (e.g. through appropriate signage or material identification). Accompanying sales and transport documents must clearly identify the corresponding GCS cashmere, e.g. through bale or lot numbers, and allow the material to be linked to the relevant GCS-verified source. - Substitution of GCS cashmere with non-GCS cashmere is prohibited; blending GCS cashmere with non-GCS cashmere is only allowed under the regulations outlined in chapter 3.2. GCS cashmere can be blended with other, non-cashmere fibres. - GCS-claimed yarns and other yarns must be kept segregated at all stages of storage, processing, treatment, and inter-facility

Entity	Segregation rules
 Fabric producer and  Garment producer and  Subcontractor	transportation. Segregation may be physical (e.g. separate storage areas and production lines) or temporal (e.g. separate production runs, one after the other). - GCS-claimed yarns must be clearly identified at all stages of storage, processing, treatment, and inter-facility transportation (e.g. through appropriate signage or material identification). Accompanying sales and transport documents must clearly identify the corresponding GCS-claimed yarns, e.g. through bale, lot, or batch numbers, and allow the yarns to be linked to the relevant GCS-verified source. - Substitution of GCS-claimed yarns with other cashmere yarns is prohibited; mixing of GCS-claimed yarns with other cashmere yarns is only allowed under the regulations outlined in chapter 3.2. However, GCS-claimed yarns can be mixed with other, non-cashmere yarns. - GCS-claimed fabrics and other fabrics must be kept segregated at all stages of storage, processing, treatment, and inter-facility transportation. Segregation may be physical (e.g. separate storage areas and production lines) or temporal (e.g. separate production runs, one after the other). - GCS-claimed fabrics must be clearly identified at all stages of storage, processing, treatment, and inter-facility transportation (e.g. through appropriate signage or material identification). Accompanying sales and transport documents must clearly identify the corresponding GCS-claimed fabrics, e.g. through bale, lot, or batch numbers, and allow the fabrics to be linked to the relevant GCS-verified source. - Substitution of GCS-claimed fabrics with other cashmere fabrics is prohibited; mixing of GCS-claimed fabrics with other cashmere fabrics is only allowed under the regulations outlined in chapter 3.2. However, GCS-claimed fabrics can be mixed with other, non-cashmere fabrics. - GCS-claimed garments and other garments must be kept segregated at all stages of storage, processing, treatment, and inter-facility transportation. Segregation may be physical (e.g. separate storage areas and production lines) or temporal (e.g. separate production runs, one after the other). - GCS-claimed garments must be clearly identified at all stages of storage, processing, treatment, and inter-facility transportation (e.g. through appropriate signage or material identification). Accompanying sales and transport documents must clearly identify the corresponding GCS-claimed garments, e.g. through bale, lot, or batch numbers, and allow the garments to be linked to the relevant GCS-verified source. - Substitution of GCS-claimed garments with other garments is prohibited. - GCS-claimed comber/carding noils and other comber/carding noils must be kept segregated at all stages of storage, processing, treatment, and inter-facility transportation. Segregation may be

Entity	Segregation rules
All subcontractor and intermediate levels (yarn/fabric/garment trader, yarn/fabric dye house, comber producer/trader)	physical (e.g. separate storage areas and production lines) or temporal (e.g. separate production runs, one after the other). - GCS-claimed comber/carding noils must be clearly identified at all stages of storage, processing, treatment, and inter-facility transportation (e.g. through appropriate signage or material identification). Accompanying sales and transport documents must clearly identify the corresponding GCS-claimed comber/carding noils, e.g. through bale, lot, or batch numbers, and allow the comber/carding noils to be linked to the relevant GCS-verified source. - Substitution of GCS-claimed comber/carding noils with other comber/carding noils is prohibited; blending of GCS-claimed comber/carding noils with other comber/carding noils is only allowed under the regulations outlined in chapter 3.2. - Accompanying production reports as well as sales and transport documents must clearly identify (e.g. with bale numbers or lot numbers) the corresponding products or materials as GCS-claimed products or materials.
 Retailers & Brands	- GCS-claimed garments shall be clearly identified in the organisation's relevant inventory and distribution records. Goods receipt, inventory, sales, and transport records shall allow GCS-claimed garments to be distinguished from other garments and linked to the corresponding purchase records. - GCS-claimed garments shall not be substituted with other garments during storage, handling, or transportation.

3.2 Composition of GCS Materials and Products

GCS yarns may consist of GCS-verified cashmere only or of a mixture of GCS-verified cashmere and recycled cashmere verified under the Recycled Claim Standard (RCS) or the Global Recycled Standard (GRS).⁷ Mixing with fibres other than cashmere is also permitted.

Conventional cashmere may only be used for accessories and minor additional textile components, provided that all of these components together account for less than 10 percent of the total product weight.⁸ This applies to components that are not part of the main textile product and may be functional or decorative. They serve either the construction and function of the product or its visual design but do not constitute the main textile component.

Examples of decorative or minor components include the following:

- Piping
- Lace or lace trims
- Edging or binding
- Sewing threads

⁷ This also includes their successor standards within the framework of the Textile Exchange Materials Matter Standards.

⁸ This refers to the fully manufactured product in its final form. Percentage material proportions refer to the material composition of the entire product and not to individual product components, parts, or accessories, unless expressly stated otherwise.

- Small or woven labels
- Appliqués or decorative ribbons

Examples of functional components include the following:

- Trouser or pocket linings
- Hood linings
- Sleeve cuff linings
- Interlinings or reinforcements
- Inner linings in jackets or hoodies
- Shoulder pads and padding for underwear or outerwear

To bear the “The Good Cashmere Standard ® by AbTF” logo, the final product (e.g. textile or garment) must have a GCS cashmere content of at least 30 percent. If the final product has a material composition with a lower GCS content, e.g. 85 percent wool and 15 percent GCS cashmere, this product must not be advertised with a GCS logo.⁹

4 Criteria Catalogue

4.1 Introduction

This chapter sets out the requirements against which organisations are assessed under the AbTF Cashmere Transparency Standard.

The requirements are structured into principles, criteria, and indicators:

- **Principles** define the overarching areas covered by the standard
- **Criteria** define the requirements within each principle
- **Indicators** specify the individual, auditable requirements that must be fulfilled

The structure therefore follows the following hierarchy:

Principle → Criterion → Indicator

Principles

Principles define the main areas of the standard and provide the overall framework for the requirements. A principle describes what area of an organisation's activities is addressed, without defining all individual requirements.

Criteria

Criteria define the requirements within each principle. They describe what the organisation is required to ensure in the respective area. A criterion may be supported by one or more indicators.

Indicators

Indicators formulate requirements in a way that allows them to be assessed for conformity. They define the specific requirement that applies to the organisation.

Each indicator is assigned:

- an assessment classification; and

⁹ For further information please refer to the GCS Claims Framework: https://thegoodcashmerestandard.org/wp-content/uploads/GCS_Claims-Framework-EN.pdf

- an applicable organisation type.

Type of Indicators

The assessment classification defines the relevance and weighting of an indicator within the assessment. Classifications differ in their relevance with regard to the consequences of non-compliance.

The following classifications are used:

Core. Core indicators represent requirements whose non-compliance fundamentally compromises the integrity of GCS claims or the traceability of GCS-claimed materials and products. Non-compliance with a core indicator results in the immediate suspension of the organisation's participation in the GCS system—including its authorisation to produce, process, trade, or claim GCS materials and its access to the tracking system—until, firstly, the organisation has provided evidence of effective corrective action covering the root cause, the treatment of affected materials and claims, and the prevention of recurrence and, secondly, this evidence has been accepted in accordance with the Assurance Manual. In cases of fraud, falsification, or repeated core non-compliance, participation may be terminated in accordance with the Assurance Manual.

Basic. Basic indicators are mandatory requirements. Non-compliance with a basic indicator requires corrective action within the timelines set out in the Assurance Manual, while the organisation's participation continues; unresolved or repeated non-compliance is escalated in accordance with the Assurance Manual and may lead to suspension or termination.

Organisation Types

Each indicator specifies the type of organisation to which it applies:

ME – Managing Entity

CP – Cashmere Producer

SCO: Supply chain organisation

RB: Retailer/brand

An indicator applies only where the applicable organisation type is specified for that indicator.

4.2 Overview of Standard Criteria

Principle/indicator	Content	Classification	Applicable for
<u>Principle 1: Status Integrity</u>			
1.1.1	Organisation's GCS status	Core	ME, CP, SCO
1.1.2	Seller's GCS status	Core	ME, CP, SCO, RB
<u>Principle 2: Management Requirements</u>			
2.1.1	Management system	Basic	ME, CP, SCO
2.1.2	Responsibilities	Basic	ME, CP, SCO, RB
2.1.3	Training	Basic	ME, CP, SCO, RB
2.1.4	Change notification	Basic	ME, CP, SCO, RB
2.2.1	Records & retention	Core	CP, SCO, RB
2.3.1	Complaint handling	Basic	ME, CP, SCO, RB
2.4.1	Audit cooperation	Core	ME, CP, SCO, RB

Principle/indicator	Content	Classification	Applicable for
<u>Principle 3: Outsourcing</u>			
3.1.1	Overview of external activities	Basic	CP, SCO
3.2.1	Documented arrangements for external activities	Basic	CP, SCO
3.2.2	Training of external parties	Basic	CP, SCO
3.2.3	Certification of subcontractors	Core	CP, SCO
3.3.1	Identification, segregation & traceability	Core	CP, SCO
<u>Principle 4: Material Integrity & Traceability</u>			
4.1.1	Material receipt	Basic	CP, SCO, RB
4.2.1	Segregation	Core	CP, SCO
4.2.2	Cleaning	Basic	CP, SCO
4.3.1	Material identification	Core	CP, SCO, RB
4.4.1	Input-output traceability	Core	CP, SCO
4.5.1	Composition	Core	SCO, RB
4.6.1	Quantity records & stock reconciliation	Basic	CP, SCO, RB
4.7.1	Volume reconciliation	Basic	CP, SCO
4.7.2	Inventory review	Basic	CP, SCO
4.8.1	Non-compliant products	Basic	CP, SCO, RB
<u>Principle 5: Tracking & Data Management</u>			
5.1.1	Transaction recording	Basic	CP, SCO
5.1.2	Subcontractor transactions	Basic	CP, SCO
5.2.1	Double claiming	Core	CP, SCO, RB
<u>Principle 6: Retailer & Brand Accountability</u>			
6.1.1	Licensing	Core	RB
6.2.1	Purchase order data	Basic	RB
6.2.2	Purchase order tracking	Basic	RB
6.3.1	Warehousing & distribution	Basic	RB
6.4.1	GCS product release	Basic	RB
6.4.2	Claims & labels	Basic	RB
6.4.3	B2B sales/transfers	Core	RB
6.5.1	Volume reconciliation	Basic	RB



4.3 Principle 1: Status Integrity

Only eligible organisations handle, process, trade, or claim GCS materials or products.

Criterion 1.1 Only organisations that comply with the certification and partnership requirements of the AbTF Cashmere Transparency Standard are eligible to produce, process, trade, or claim GCS materials and products.

Intent: Claims are only trustworthy if every organisation involved in the GCS supply chain is known to and approved by the scheme and if GCS materials are sourced only from approved suppliers.

- 1.1.1 Core [applicable for ME, CP, SCO].** The organisation is approved to produce, process, trade, or claim GCS materials and products, and it conducts GCS-related activities only within the scope and validity period of its approval.
- 1.1.2 Core [applicable for ME, CP, SCO, RB].** The organisation purchases GCS cashmere and GCS-claimed materials only from suppliers that hold a valid GCS registration, partnership, licence, or verification status, as applicable for the relevant material or activity.

Note: Criterion 1.1 does not apply during the initial certification and registration process. Organisations applying for their first certification may undergo the audit before obtaining their formal registration status but shall not produce, process, trade, or claim GCS materials until the application has been granted by AbTF/ATAKORA.

4.4 Principle 2: Management Requirements

The organisation has sufficient management practices and systems in place to ensure that all activities within its registration scope are conducted in accordance with the AbTF Cashmere Standard Transparency Standard and that compliance can be effectively demonstrated.

Criterion 2.1 A proportionate management system for the organisation's GCS-related activities, including documented procedures and defined responsibilities, is implemented.

Intent: A proportionate management system ensures that GCS-related activities are defined clearly and are controlled and implemented consistently, with responsibilities assigned to the relevant personnel.

- 2.1.1 Basic [applicable for ME, CP, SCO].** A documented management system appropriate to the scale and complexity of the organisation's GCS-related activities and registration scope is implemented to manage the organisation's GCS-related activities and ensure compliance with the AbTF Cashmere Transparency Standard. It defines the responsibilities, processes, and procedures needed to manage and control the organisation's GCS-related activities and to ensure that GCS-claimed materials and products are consistently handled in

accordance with the AbTF Cashmere Transparency Standard. The documented procedures shall cover the following, as applicable:

- Receiving and identification
- Storage and segregation
- Processing and production
- Internal transfers
- Shipment and dispatch
- Record keeping
- Tracking system entries

2.1.2 Basic [applicable for ME, CP, SCO]. At least one GCS compliance representative is appointed and given responsibility for implementing and maintaining compliance with the AbTF Cashmere Transparency Standard, including oversight of the tracking system where applicable. Responsibilities for critical control points are clearly assigned.

2.1.3 Basic [applicable for ME, CP, SCO]. Designated GCS compliance representatives receive training covering the AbTF Cashmere Transparency Standard, the organisation's management responsibilities, and the GCS requirements relevant to their areas of responsibility. Personnel performing operational activities that may affect GCS compliance receive training and instruction appropriate to their specific activities and responsibilities.

2.1.4 Basic [applicable for ME, CP, SCO, RB]. Changes that may affect the organisation's GCS registration or its ability to comply with the AbTF Cashmere Transparency Standard, including changes to the legal entity, registration scope, registered site, or designated GCS representative, are communicated to AbTF/ATAKORA and the control body within the timeframe specified by AbTF/ATAKORA in the Assurance Manual.

Note: *This indicator does not apply during the initial certification and registration process.*

Criterion 2.2 The organisation has a documentation system and maintains complete, accurate, up-to-date, and retrievable records that are retained for at least three years.

Intent: Reliable records provide objective evidence of compliance, support the effective implementation of the management system, and enable the verification and traceability of GCS-claimed materials and products.

2.2.1 Core [applicable for CP, SCO, RB]. The organisation maintains complete, accurate, up-to-date, and retrievable records for GCS-claimed materials and products. Records shall include the following, as applicable:

- Supplier or customer identification
- Product or material description or specification
- Unique product or material identification or reference, such as a product, article, lot, or batch number
- Identification of the GCS-claimed material or product
- Quantity and unit of measurement
- Date of the relevant transaction or activity
- Relevant transaction or document reference

Internal records (e.g. production records, inventory records, stock records, or internal transfer records) and relevant external transaction documents (e.g. purchase orders, contracts, invoices, or delivery notes) shall contain or reference the required information and

can be linked through relevant transaction or document references. Records are retained for at least three years.¹⁰

Criterion 2.3 The organisation has a documented process for receiving, investigating, resolving, and recording complaints relating to its GCS-related activities, GCS claims, or compliance with the AbTF Cashmere Transparency Standard.

Intent: Effective complaint handling supports the identification and resolution of issues that may affect the integrity or compliance of GCS-related activities and claims.

2.3.1 Basic [applicable for ME, CP, SCO, RB]. A documented complaint-handling procedure is implemented for complaints relating to the organisation's GCS-related activities, GCS claims, or compliance with the AbTF Cashmere Transparency Standard. Complaints are recorded and investigated; where applicable, they are resolved; and corrective actions are documented.

Note: For initial audits, this requirement applies to the establishment and implementation of the complaint handling process. Where no GCS-related complaints have been received, no complaint records are required.

Criterion 2.4 The organisation provides full cooperation with audits and access to relevant personnel, information, records, and sites.

Intent: Effective assurance depends on unrestricted access to relevant information, personnel, and facilities.

2.4.1 Core [applicable for ME, CP, SCO, RB]. The organisation provides auditors with timely and unrestricted access to all relevant sites, outsourced facilities, and subcontractors (where applicable) as well as to personnel, records, information systems, and any other information necessary to verify compliance with the AbTF Cashmere Transparency Standard.

4.5 Principle 3: Outsourcing

The organisation identifies agents, middlemen, and outsourced activities involved in GCS-related activities for which it remains responsible and maintains appropriate controls to ensure that applicable GCS requirements are effectively implemented and that GCS-claimed materials remain traceable.

Criterion 3.1 The organisation identifies and maintains an up-to-date overview of GCS-related activities performed by agents, middlemen, subcontractors, or other parties acting on its behalf.

Intent: A clear overview of GCS-related activities performed by parties on behalf of the organisation enables the organisation to understand which activities are carried out externally, by whom, and what role they perform in relation to GCS-claimed materials.

¹⁰ With regard to timeframes, the requirements of the AbTF Cashmere Transparency Standard shall prevail in the event of any discrepancy between the AbTF Cashmere Transparency Standard and The Good Cashmere Standard®.

- 3.1.1 Basic [applicable for CP, SCO].** The organisation maintains documentation of parties involved in GCS-related activities under its responsibility, including sufficient information to identify the party and its role in the supply chain.

Criterion 3.2 The organisation defines and implements documented controls appropriate to the nature and risk of the outsourced or subcontracted activities and clearly defines the responsibilities of the external party.

Intent: The organisation remains responsible for compliance with the AbTF Cashmere Transparency Standard when GCS-related activities are performed by external parties on its behalf; it also ensures that applicable requirements are communicated and effectively implemented.

- 3.2.1 Basic [applicable for CP, SCO].** The organisation maintains documented arrangements for GCS-related activities performed by parties under its responsibility that define the scope of the activities, responsibilities, and applicable GCS requirements.
- 3.2.2 Basic [applicable for CP, SCO].** The organisation ensures that relevant personnel performing GCS-related activities under the organisation's responsibility have access to and understand the GCS requirements applicable to their activities.
- 3.2.3 Core [applicable for CP, SCO].** Where dehairing, washing, or spinning activities for GCS cashmere are performed by subcontractors, the organisation verifies that the subcontractor holds a valid certification under this standard covering the respective activity.

Criterion 3.3 The organisation ensures that GCS requirements are effectively implemented for GCS-related activities performed by parties under its responsibility and that GCS-claimed materials remain identifiable, appropriately segregated, and traceable.

Intent: Effective controls ensure that GCS-related activities performed by parties under the organisation's responsibility do not compromise the integrity and traceability of GCS-claimed materials and products.

- 3.3.1 Core [applicable for CP, SCO].** The organisation ensures that GCS-claimed materials handled through parties under its responsibility remain identifiable and, where applicable, segregated and that the information and records necessary to demonstrate compliance and traceability are maintained.

4.6 Principle 4: Material Integrity & Traceability

The organisation ensures the integrity and traceability of GCS inputs, materials, and products throughout all activities within its registration scope.

Criterion 4.1 GCS-claimed materials and products are verified upon receipt to confirm their GCS status before being used as GCS-claimed.

Intent: Receiving-level controls prevent non-GCS or incorrectly documented materials or products from entering GCS stock or being used in GCS-claimed processing.

- 4.1.1 Basic [applicable for CP, SCO, RB].** GCS-claimed materials and products are checked upon receipt against the relevant transaction and delivery documentation to verify their GCS status, identification, and quantity before being used or processed as GCS-claimed.

Criterion 4.2 GCS-claimed materials remain segregated from non-GCS materials and are protected against unintended mixing throughout handling, storage, processing, and transportation, including movement between operational areas or locations.

Intent: Effective segregation and appropriate process controls prevent the unintended mixing or substitution of GCS-claimed materials with non-GCS materials and preserve the integrity of GCS claims throughout physical handling and processing.

- 4.2.1 Core [applicable for CP, SCO].** The organisation implements a segregation method appropriate to its operations to prevent the unintended mixing or substitution of GCS-claimed and non-GCS materials throughout relevant handling, storage, processing, and transportation activities. Physical separation, temporal separation, or a combination thereof may be used, provided that the method effectively maintains the identity and integrity of GCS-claimed materials.
- 4.2.2 Basic [applicable for CP, SCO].** Where GCS-claimed production follows the handling or processing of non-GCS material on shared equipment or production lines, the organisation implements appropriate measures to prevent unintended carry-over or mixing of non-GCS material into GCS-claimed production.

Criterion 4.3 GCS-claimed materials remain clearly identifiable throughout handling, storage, processing, internal transfer, and dispatch.

Intent: Clear identification and appropriate designation of GCS-claimed materials and storage arrangements ensure that GCS-claimed materials remain distinguishable from non-GCS materials and can be reliably linked to the relevant records throughout the organisation's activities.

- 4.3.1 Core [applicable for CP, SCO, RB].** At all stages within the organisation's registration scope, GCS-claimed materials are clearly identifiable through one or more defined identification methods, such as labels, tags, colour marking, lot numbers, machine identification, marked storage containers, or dedicated storage areas. The identification provides a direct link to the material's GCS status and the corresponding records. Where machine-readable identification (e.g. QR code or RFID) is used, it is linked to the corresponding tracking system records. Where GCS-claimed and non-GCS materials of the same type are handled within the same facility, additional controls are implemented to prevent confusion and any mixing or substitution.

Criterion 4.4 GCS-claimed materials and products are produced from eligible GCS inputs and are traceable from the inputs used to the corresponding GCS-claimed outputs.

Intent: Production controls ensure that GCS-claimed outputs are produced from eligible GCS inputs and that non-GCS materials are not used as substitutes for GCS inputs in GCS-claimed production.

- 4.4.1 Core [applicable for CP, SCO].** GCS-claimed outputs are produced only from eligible GCS inputs, and the organisation maintains records demonstrating the link between the GCS inputs used and the corresponding GCS-claimed outputs.

Note: Where no GCS-claimed materials or products have yet been produced, relevant production activities involving other certified or claimed materials may be reviewed to assess the organisation's ability to maintain a verifiable link between eligible inputs and the corresponding outputs. Where applicable, existing production and material records may be used to assess how this link is established and maintained.

Criterion 4.5 The organisation ensures that the composition and GCS status of all components of GCS-claimed products can be determined and demonstrated and that the applicable material composition requirements are met.

Intent: Product composition controls ensure that all materials and components contributing to a GCS claim are known and appropriately verified, so that the GCS claim is based on an accurate and demonstrable product composition.

4.5.1 Core [applicable for SCO, RB]. The organisation maintains sufficient information and controls, firstly, to determine and verify the material composition and GCS status of all materials used in products carrying a GCS claim and, secondly, to demonstrate compliance with the applicable material composition requirements and limits.

Note: Where no GCS-claimed products have yet been produced or sold, relevant products using other certified or claimed materials may be sampled to assess the organisation's ability to document and verify product composition, material status, and supporting evidence. Where applicable, the organisation's processes for determining the composition and certification status of materials intended for GCS-claimed products are also reviewed.

Criterion 4.6 The quantities of GCS-claimed materials received, processed, internally transferred, stored, and dispatched are accurately recorded and can be reconciled with the corresponding records and, where applicable, physical stock.

Intent: Accurate and consistent quantity records provide the basis for accounting for GCS-claimed materials throughout the organisation's activities and support the verification of GCS-claimed quantities.

4.6.1 Basic [applicable for CP, SCO, RB]. The organisation maintains accurate records of GCS-claimed material quantities and can reconcile the relevant quantities across material receipts, processing, internal transfers, storage and dispatches, and, where applicable, physical stock.

Criterion 4.7 The organisation regularly reconciles GCS-claimed material and product quantities to ensure that all relevant quantity movements are fully accounted for and that these quantities remain consistent with physical inventory, quantity records, and applicable tracking system data.

Intent: Regular quantity reconciliation ensures that GCS-claimed quantities are fully substantiated and that no unsupported GCS-claimed quantity is generated or maintained.

4.7.1 Basic [applicable for CP, SCO]. The organisation conducts and documents volume reconciliations of GCS-claimed materials and products on a regular basis, at least annually. These reconciliations cover relevant inputs, outputs, and changes in inventory and other quantities. Identified discrepancies are investigated, documented, and appropriately addressed.

4.7.2 Basic [applicable for CP, SCO]. The organisation specifically reviews GCS-claimed inventory that has remained recorded as stock for more than two years to confirm its continued physical existence, traceability, and eligibility for GCS claims.

Criterion 4.8 The organisation ensures that materials and products that do not meet the requirements for a GCS claim are identified, monitored, and prevented from being released as GCS-claimed.

Intent: Effective monitoring of non-compliant materials and products ensures that only materials and products meeting the applicable GCS requirements are sold or otherwise transferred with a GCS claim.

4.8.1 Basic [applicable for CP, SCO, RB]. The organisation has controls in place to identify and manage materials and products that do not meet, or may not meet, the requirements for a GCS claim and to prevent them from being released as GCS-claimed.

4.7 Principle 5: Tracking and Data Management

The organisation records all required GCS transactions accurately and within the applicable timeframes and ensures that GCS-claimed quantities are correctly transferred to the designated GCS tracking system, with consistency between the tracking system and its internal records.

Criterion 5.1 GCS transactions and claimed quantities are recorded completely, accurately, and in a timely manner in the designated GCS Tracking System and are consistent with the organisation's internal records.

Intent: Complete, accurate, and timely recording of GCS transactions and claimed quantities ensures that GCS-claimed materials can be traced through the Chain of Custody and that claimed quantities are available for the corresponding downstream transaction.

5.1.1 Basic [applicable for CP, SCO]. All required GCS transactions and claimed quantities are recorded in the designated GCS Tracking System accurately, in full, and within the applicable timeframe of 14 days after the shipment date. Entries in the GCS Tracking System are consistent with the organisation's internal records.

5.1.2 Basic [applicable for CP, SCO]. Where GCS activities are carried out by subcontractors, the organisation remains responsible for entering the relevant GCS transactions and claimed quantities into the designated GCS Tracking System. Subcontractors shall not enter or transfer GCS transactions on behalf of the organisation.

Criterion 5.2 The organisation maintains processes or mechanisms for identifying and preventing the double claiming of GCS material and products.

Intent: Preventing double claiming ensures that the same quantity of material is not used to substantiate multiple certification or sustainability claims.

5.2.1 Core [applicable for CP, SCO, RB]. The organisation identifies GCS material that is also covered by another certification or sustainability programme addressing the same material attribute and maintains processes to prevent the same physical quantity from being claimed twice.

4.8 Principle 6: Retailer and Brand Accountability

Retailers and brands shall maintain appropriate mechanisms to ensure the proper procurement, identification, traceability, sale, and communication of GCS-claimed products.

Criterion 6.1 The organisation holds a valid licensing agreement with ATA KORA before incorporating GCS cashmere into its supply chain or using GCS logos, labels, or claims in product or corporate communication.

Intent: A valid licensing agreement establishes the organisation's authorisation to incorporate GCS-claimed materials and products into its supply chain and to use GCS-associated logos or claims.

6.1.1 Core [applicable for RB]. The organisation holds a valid licensing agreement with ATA KORA covering its GCS activities and uses of GCS claims, logos, and labels.

Criterion 6.2 The organisation provides complete and accurate purchase order data for the GCS Tracking System within the applicable timeframe specified in the licensing agreement; further, it ensures that the corresponding GCS transactions are completed by the relevant suppliers within the applicable timeframe of 14 days after the shipment date.

Intent: By ensuring the timely provision of GCS purchase order data and following up with suppliers, the organisation supports the complete and timely recording of GCS transactions in the designated Tracking System. It also helps ensure compliance with applicable Chain of Custody requirements as well as the traceability of GCS products and claims throughout the supply chain.

6.2.1 Basic [applicable for RB]. Purchases of GCS-claimed products are appropriately identified in the organisation's purchasing processes and internal order systems, and the relevant purchase order data has been completely and accurately provided for entry into the designated GCS Tracking System within the applicable timeframe of 14 days after the shipment date.

Note: Where no GCS purchases have been made yet, the organisation's process for identifying GCS purchases and providing the relevant purchase order data may be assessed based on the available purchasing processes, systems, and documentation.

6.2.2 Basic [applicable for RB]. The organisation monitors the completion of uploaded GCS purchase orders by the relevant suppliers and follows up on orders that are not completed within the applicable timeframe of 14 days after the shipment date; for purposes of this indicator, the completion threshold is 85 percent.

Note: This indicator does not apply to the initial audit where no completed GCS purchase orders are available for assessment.

Criterion 6.3 The organisation ensures that GCS-claimed products remain identifiable and traceable during warehousing, distribution, and transport.

Intent: Maintaining the identification and traceability of GCS-claimed products during warehousing, distribution, and transport prevents GCS-claimed products from being mixed with or substituted by non-GCS products and preserves their GCS status until sale or transfer.

- 6.3.1 Basic [applicable for RB].** GCS-claimed products can be identified and traced through the organisation's relevant warehousing and distribution records.

Criterion 6.4 The organisation ensures that only products that meet the applicable GCS requirements and are traceable in accordance with this standard are sold or otherwise released as GCS-claimed.

Intent: Effective claim controls ensure that GCS claims are only made for eligible and traceable products and prevent non-GCS products from being incorrectly sold or communicated as GCS-claimed.

- 6.4.1 Basic [applicable for RB].** The organisation ensures that products are only sold or otherwise released as GCS-claimed where they have been purchased as GCS and when the corresponding GCS purchase order entries have been completed in the GCS tracking system.
- 6.4.2 Basic [applicable for RB].** GCS claims and labels used on products and packaging or in customer-facing or corporate communication are accurate and comply with the applicable GCS Claims Framework and Logo Manual.
- 6.4.3 Core [applicable for RB].** For B2B sales or transfers of GCS-claimed products, the organisation ensures that only products purchased as GCS-claimed are sold or transferred as GCS-claimed and that the applicable GCS claim is clearly identified in the relevant transaction documents. No changes are made to the product or its labelling that would alter or misrepresent the original GCS claim.

Criterion 6.5 The organisation regularly reconciles the quantities of GCS-claimed products purchased, received, held in inventory, and sold or otherwise released to ensure that GCS-claimed sales are consistent with the corresponding quantities received.

Intent: Brand-level volume reconciliation provides an additional safeguard against selling or reporting more GCS-claimed products than the organisation has received and holds.

- 6.5.1 Basic [applicable for RB].** The organisation conducts and documents volume reconciliations of GCS-claimed products at least annually. The reconciliation covers relevant receipts, inventory, and sales or other releases. Identified discrepancies are investigated, documented, and appropriately addressed.

5 Monitoring and Sanctions

Where an organisation cannot demonstrate compliance with the applicable requirements of the AbTF Cashmere Transparency Standard, or where it provides false, fraudulent, or materially misleading information or data, the Aid by Trade Foundation and ATAORA reserve the right to take appropriate corrective or sanctioning action.

Such actions may include corrective measures, additional audits or assessments, suspension or termination of participation, and other appropriate actions depending on the nature and severity of the non-compliance.

The applicable sanction and escalation procedures are set out in the Assurance Manual.

6 Complaints Mechanism

The Aid by Trade Foundation and ATAKORA Fördergesellschaft GmbH have established a concerns and complaints mechanism that enables individuals and organisations to raise concerns or submit complaints regarding the Aid by Trade Foundation, AbTF Cashmere Transparency Standard, or actions, procedures, or decisions related to the implementation of the standard.

If you have any complaints, please reach out to complaints@abt-foundation.org.

7 Contact

General information on the work of the Aid by Trade Foundation, the AbTF Cashmere Transparency Standard, and The Good Cashmere Standard ® can be found on the Aid by Trade Foundation's websites at the following addresses:

www.aidbytrade.org/en/home

thegoodcashmerestandard.org

For further information, please reach out to: supplychain@abt-foundation.org

