

## P&C v.3.0 roll-out

## Indicators with delayed implementation (season 25 – 26 instead of season 24 – 25)

Given the significant shift required in some areas related to the transition from P&C v.2.1 to P&C v.3.0, the following indicators will have a delayed implementation timeframe, becoming effective as of season 25-26 only. This will allow Producers to have more time to set-up the necessary systems and approaches to ensure compliance and mitigate risks of unintended adverse effects.

Indicator Nr	Topic area	Indicator Text	Notes
1.5.2	Measures to improve gender equality.	[SH, MF, LF] In close collaboration with the Gender Lead or Gender Committee, the Producer implements recommended measures to enhance gender equality and inclusion as part of the activity and monitoring plans.	Indicator 1.5.1, which requires Producers to set-up a Gender Lead or Committee and identify key barriers for gender equality will still be effective as of season 24-25.
2.4.2	Non-conversion of natural ecosystems	[SH, MF, LF] The Producer ensures that no cotton is grown on land converted from natural ecosystems after 31 December 2019, in line with the Better Cotton Land Conversion Reference Documents [SH, MF, LF] Prior to any land conversion, the Better Cotton Land Conversion Assessment must be undertaken to ensure that natural ecosystems and High Conservation Values (HCVs) are conserved. Resulting measures are fully implemented as part of the activity and monitoring plans in Principle 1.	Indicator 4.2.1 from P&C v. 2.1., which requires the implementation of the HCV risk-based simplified approach in case of any proposed land conversion, remains applicable in season 24-25 instead.



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5.1.2	Grievances and	[SH, MF] All workers have	Taking first steps to set-up a
	Remedy	access to impartial, effective	Labour Monitoring System as
	Systems	and secure channels to raise	per indicator 5.1.1 is still
		concerns about rights violations	required as of season 24-25.
		and have these addressed.	
		These mechanisms should use	
		existing, credible grievance	
		mechanisms or other systems	
		where available.	
5.1.3		[SH, MF] Where labour rights	
		violations occur, victims have	
		access to protection and	
		remediation. Confidentiality and	
		safety of victims are protected	
		throughout the process	
5.1.4		[LF] Workers have access to an	
		impartial, effective and secure	
		complaints hotline or other	
		grievance mechanism. Any	
		victims of labour rights	
		violations can access support	
		and remedy	
5.7.1	Minimum wage	[MF, LF] Workers are paid at	
		least minimum wages as per the	
		statutory national or regional	
		minimum applicable to	
		agriculture or the collectively	
		agreed upon wage. Wages are	
		paid in a fair and timely manner.	
5.7.2		[SH] Workers are paid at least	
		minimum wages, or where local	
		prevailing wages are below the	
		minimum wage, the Producer	
		implements a system to record	
		average wages and takes steps	
		to improve wages over time.	
6.1.2	Measures to	[SH, MF] Based on Indicator	Indicator 6.1.1, which requires
	improve	6.1.1, locally relevant measures	Producers to assess focus
	sustainable	are taken that deliver	areas and opportunities and
	livelihoods and	improvements against the	challenges to improve
	resilience.	defined key livelihood focus	sustainable livelihoods and
		areas over time.	resilience will still be effective
			as of season 24-25.