



**Textile
Exchange**

Corporate Fiber & Materials
Benchmark Program

Climate Impact Module Companion Guide





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Climate Impact Module Companion Guide 2022

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Acknowledgement

The following guidance and the associated survey questions have been developed with input from The Fashion Pact, 2050.cloud, and aligned with the CDP Climate Change Questionnaire.

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Climate Impact Companion Guide
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Purpose of this Guide

In 2020, The Fashion Pact (TFP) and Textile Exchange worked together to achieve reporting harmonization, efficiency, and data security for Biodiversity (one of TFP's three strategic pillars), through Textile Exchange's Corporate Fiber & Materials Benchmark (CFMB) program and reporting platform.

In 2022, TFP decided to integrate reporting for all three of its strategic pillars and now Textile Exchange's CFMB program provides modules for The Fashion Pact signatories to report on progress in Climate and Oceans, as well as Biodiversity.

The Climate Impact Module is based on the development work undertaken by TFP and the Boston Consulting Group (BCG) in 2020. The Climate Impact Module is aligned with the CDP Climate Change questionnaire, with expert guidance from 2050.cloud.

While the new Climate Impact Module is developed primarily for TFP signatories, it is available for all companies in the textile and apparel industry to use.

This Companion Guide is intended as a resource to support companies in completing the Climate Impact Module.

The Climate Impact Module Companion Guide provides:

- A convenient consolidated view of the climate-related questions
- Definitions and terminology
- Mapping with the CDP Climate Change questionnaire
- References and introductions to important organizations and initiatives in the Fashion and Climate area

IA-C. Impact Area: Climate

CI-1. Greenhouse Gas (GHG) Emissions Baseline

CI-1-1. Has your company created a GHG emissions baseline? (Select applicable)

Note: Baseline should be aligned with the 2015 baseline year or later.

- No
- Under development
- Yes, for Scope 1 emissions
- Yes, for Scope 2 emissions (Location-based)
- Yes, for Scope 2 emissions (Market-based)
- Yes, for Scope 3 emissions

CI-1-1a. Please report on your company's baseline and annual GHG emissions.

Reference to CDP Climate Questionnaire: C5.1 (baseline gross scope 1 and 2), C6.1-6.4 (emissions gross scope 1 and 2), and C6.5 (emissions gross scope 3)

GHG Scope	Baseline Year	Baseline emissions (Tonnes CO2e)	2019 emissions (Tonnes CO2e)	2020 emissions (Tonnes CO2e)	2021 emissions (Tonnes CO2e)	2021 emissions (%)	Comments
Scope 1							
Scope 2 (Location-based)							
Scope 2 (Market-based)							
Scope 3							

CI-1-2. What accounting methodology is your company using to collect activity data and calculate GHG emissions? (Select applicable)

Reference to CDP Climate Questionnaire C5.2.

Note the picklist below contains the top 8 options from the CDP Climate Questionnaire. For their full list of accounting methodologies, standards and protocols please see [C5 Emissions Methodology](#).

- No methodology used
- Bilan Carbone
- Brazil GHG Protocol Programme
- Defra Environmental Reporting Guidelines (Including streamlined energy and carbon reporting guidance, 2019)
- IPCC Guidelines for National Greenhouse Gas Inventories, 2006

- ISO 14064-1
- Programa GEI Mexico
- The GHG Indicator: UNEP Guidelines for Calculating Greenhouse Gas Emissions for Businesses and Non-Commercial Organizations
- The Greenhouse Gas Protocol
- Other

Please provide details.

CI-1-3. Are there any sources of Scope 1 or 2 emissions that are within your selected reporting boundary which are not included in your calculations? (Select one)

- No
- Unsure
- Yes

Please provide details.

CI-1-4. Are there any sources of Scope 3 emissions that are within your selected reporting boundary which are not included in your calculations? (Select one)

- No
- Unsure
- Yes

Please provide details.

Definitions

Scope 1, 2 and 3 emissions:

- **Scope 1:** Scope 1 refers to emissions for direct energy use by a company or organization (e.g. direct on-site fuel consumption). This could appear as the fuel that a company is burning, within facilities or vehicles on-site. Other sources include, Company offices, retail stores, distribution centers and warehouses, vehicle fleets and company cars for employees.
- **Scope 2:** Scope 2 refers to emissions from energy purchased, very commonly from electricity purchased, in which the fuel being burnt to produce the electricity is not located on-site but a company is still responsible for it being burnt.
- **Scope 3:** Scope 3 refers to purchased goods and services, encompassing emissions up and down the value chain, usually from suppliers and embedded emissions within the products, materials and processes that take place along the supply chain. Scope 3 also includes energy use from consumer use and end of life. For many companies, scope 3 emissions can make up a significant proportion of their overall footprint, due to the complexities of global supply chains and logistics. However, measuring scope 3 emissions is generally more complex as you have less direct access to data on energy used and associated emissions, as you do not own these parts of the business.

Location-based emissions: Some companies calculate their scope 2 emissions based on the reference emissions of the local power grid they are drawing energy from, which is called the location-based method.

Market-based emissions: When companies enter into specific contracts with their electric utilities (which may have specific data on emissions from those utilities or may also have improved emissions profiles from local grid power) this is known as the market-based method.

Additional Guidance on Location-based and Market-based emissions: Both location-based and market-based emissions of information tell an important story about the company's carbon footprint and carbon reduction strategy, so companies would normally report both location-based and market-based emissions – although their emissions reductions strategies may affect which of these metrics shows improvement against their baseline. (See also [GHG Emissions Protocol](#)). For claims on specific scope 2 renewable energy use, there are very specific criteria for what can be accepted for grid-based claims – see the section **“Additional Guidance: What counts as renewable energy sourcing for scope 1 and 2?”** below for details.

CI-2. Greenhouse Gas (GHG) Emissions Reduction Targets

CI-2-1. Does your company have a current GHG emissions reduction target? (Select applicable)

Reference to CDP Climate Questionnaire C4.1

- No
- Intensity target
- Absolute target
- Other

Please provide details.

CI-2-1a. Is your company's GHG emissions reduction target validated by the Science Based Targets initiative (SBTi)? (Select applicable)

Reference to CDP Climate Questionnaire C4.1

- No
- We plan to engage with the SBTi this year
- We have submitted the Business Ambition for 1.5°C Commitment Letter
- We have signed the Standard Commitment Letter
- We have signed the Target Setting Letter for SMEs
- Yes, for 2°C
- Yes, for Well Below 2°C near term
- Yes, for 1.5°C near term
- Yes, Net-zero target(s)
- Yes, FLAG target(s)
- Other

Please provide details.

This question only appears if yes to CI-2-1

CI-2-1b. Please provide details of your company's absolute emissions target(s) (including but not limited to those set through SBTi) and progress made against those targets.

Reference to CDP Climate Questionnaire C4.1a

Target reference number	Target setting year	Scope covered	For Scope 2	SBTi approved	Base line year	Baseline emissions (Tonnes CO2e)	Target year	Target reduction from baseline (%)	Target on track
Target 1	2015	Scope 1 & 2	Market based	Yes	2010	XX,XXX	2030	XX%	Yes

Dropdown for:

“Scope covered” options: Scope 1, Scope 2, Scope 1 & 2, Scope 3, Scope 1 & 3, Scope 2 & 3, Scope 1, 2 & 3

“For Scope 2” options: Market-based, Location-based, Unsure

“SBTi approved” options: Yes, No, Under consideration

“Target on track” options: Yes, No, Unsure

CI-2-2. Does your company anticipate setting any revised or additional targets in the next 2 years? (Select one)

- No
- Unsure
- Yes

Please provide details.

Definitions

Science-based Targets: Science-based targets provide a clearly defined pathway for companies and financial institutions to reduce greenhouse gas (GHG) emissions, helping prevent the worst impacts of climate change and future-proof business growth.

Targets are considered “science-based” if they are in line with what the latest climate science deems necessary to meet the goals of the Paris Agreement – limiting global warming to well-below 2°C above pre-industrial levels and pursuing efforts to limit warming to 1.5°C.

Science-based targets must cover scopes 1 and 2. For companies whose scope 3 emissions cover more than 40% of their combined scope 1, 2 and 3 emissions, targets must cover scope 3.

Science Based Targets initiative: The SBTi is the leading body in supporting companies with developing science-based targets. The Science Based Targets initiative (SBTi) drives ambitious climate action in the private sector by enabling organizations to set science-based emissions reduction targets. The SBTi is a partnership between CDP, the United Nations Global Compact, World Resources Institute (WRI) and the Worldwide Fund for Nature (WWF). The SBTi call to action is one of the We Mean Business Coalition commitments. ([SBTi](#))

Net-Zero Standard: The SBTi’s Corporate Net-Zero Standard (also referred to as the Net-Zero Standard) provides guidance, criteria, and recommendations to support corporates in setting net-zero targets through the SBTi. The main objective of this standard is to provide a standardized and robust approach for corporates to set net-zero targets that are aligned with climate science. For more information of the Net-Zero Standard

FLAG SBTs: Forests, Land and Agriculture (FLAG) science-based targets are science-based targets that apply to a company’s Forest, Land, and Agriculture related emissions including CO₂ emissions associated with land use change (LUC) (i.e., biomass and soil carbon losses from deforestation and forest degradation, conversion of coastal wetlands and peatland burning) and emissions from land management (i.e. N₂O and CH₄ from enteric fermentation, biomass burning, nutrient management, fertilizer use, and manure management; and CO₂ emissions from machinery and fertilizer manufacture). ([Science Based Targets initiative](#))

Baseline: A GHG emissions baseline is a historical reference point of GHG impacts from which progress is measured. Organizations often aim to set a baseline prior to the introduction of important strategies to

reduce emissions, but baselines may be needed after emissions reductions have already taken place if a company did not already monitor emissions or set a binding or credible target. The baseline measurement of GHG emissions is determined over a set period of time, typically one year.

Base year: The baseline measurement of GHG emissions is determined over a set period of time, typically one year. The year that the baseline measurement is taken is the ‘base year’ for emissions reductions. Many organizations (such as the SBTi or Fashion Industry Charter for Climate Action) require that signatories use a minimum base year for any monitoring or target setting – so that companies cannot set a baseline before that base year.

Sometimes companies will need to recalculate their baseline for a number of reasons – for example structural changes in the company, identification of additional and better data sources, or changes in calculation scope. This will require the re-setting of the baseline GHG emissions figure but for the same base year – and all subsequent calculations of progress should then be as methodologically aligned as possible with the new baseline methodology. “Base year recalculation methodologies for structural changes” on the GHG Protocol website ([GHG Protocol – Revised](#))

Absolute targets: Those targets aiming at a reduction in GHG emissions over time in units of metric tons of CO₂e. Absolute emission targets for scope 1 and scope 2 are eligible when they are at least as ambitious as the minimum of the approved range of emissions scenarios consistent with the 1.5°C goal or aligned with the relevant 1.5°C sector-specific absolute pathway (long-term targets only). ([SBTi](#))

Long-term targets indicate the degree of emission reductions organizations need to reach in order to achieve net-zero according to the SBTi’s [Corporate Net-Zero Standard criteria](#). Most organizations will need to reduce emissions at least 90% to reach net-zero. These targets must be achieved no later than 2050 (or 2040 for the power sector). Long-term targets can only be set by companies that have committed to net-zero under the SBTi’s Net-Zero Standard. ([SBTi](#))

Near-term targets outline how organizations will reduce their emissions over the next 5-10 years. These targets galvanize the action required for significant emissions reductions to be achieved by 2030. These reductions are critical to not exceed the global emissions budget. Near-term targets are also a prerequisite for companies wishing to set net-zero targets. ([SBTi](#))

SBTi 1.5°C near-term target:

In line with the latest findings from the IPCC, there is now a strong focus under the Paris Agreement to limit global warming to 1.5°C above pre-industrial levels. Therefore, science-based targets should now align with a 1.5 degree decarbonization pathway. From 15 July 2022, the SBTi will only accept 1.5°C-aligned targets.

SBTi Well Below 2°C near-term target:

Previous requirements for well below 2 degrees from SBTi were - at that time - in line with Paris Agreement criteria. Therefore some companies with SBTi - validated targets have a well below 2 degrees target, although they will need to update their target within the recommended timeline to a 1.5 degree aligned target.

SBTi 2°C target:

Even before requirements were increased to well below 2 degrees, companies were able to set 2 degree pathway-aligned goals. A few companies have a 2 degrees target, but they will need to update their target within the recommended timeline to a 1.5 degree aligned target.

Net-zero targets: Companies wishing to set net-zero targets under the Corporate Net-Zero Standard have both near- and long-term targets validated by the SBTi. Companies shall set one or more targets to reach a state of net-zero emissions, which involves: (a) reducing their scope 1, 2 and 3 emissions to zero or to a

residual level that is consistent with reaching net-zero emissions at the global or sector level in eligible 1.5°C scenarios or sector pathways and; (b) neutralizing any residual emissions at the net-zero target date and any GHG emissions released into the atmosphere thereafter. ([SBTi](#))

CI-3. Greenhouse Gas (GHG) Emissions Reporting

CI-3-1. Is your company reporting publicly on its GHG targets and emissions? (Select applicable)

- No
- Yes, within our sustainability report/website
- Yes, through the UNFCCC Fashion Industry Charter for Climate Action
- Yes, to the CDP
- Other

Please provide details.

CI-3-1a. Please provide web links to relevant reporting.

For definitions of Climate Change reporting please take a look at the [CDP Climate Change 2022 Questionnaire](#) and [Guidance](#), and visit the [Science Based Targets Initiative website](#) where you can also download their [Apparel & Footwear Sector Guide](#).

CI-4. Renewable Energy

CI-4-1. Can your company provide its Scope 1 and 2 energy consumption breakdowns? (Select applicable)

Reference to CDP Climate Questionnaire C8.2

- No data
- Some data is available, but this is not complete
- Yes, complete Scope 1 and 2 energy consumption data is available

This question only appears if "some data..." or yes to CI-4-1. (Can provide energy consumption breakdown):

CI-4-1a. How much of your company's Scope 1 and 2 energy consumption came from renewable sources during the reporting year?

Energy consumption type	Heating value	Renewable sources (MWh)	Non-renewable sources (MWh)	Total (MWh)	Share renewable (%)
Fuel (excluding feedstock)	Dropdown*				
Purchased or acquired electricity	NA				
Other** purchased or acquired electricity	NA				
Self-generated non-fuel renewable energy	NA		NA		
Total energy consumption (MWh)	NA				

Dropdown for Heating value: Lower heating value, Higher heating value, Unable to confirm heating value
Other** purchased or acquired electricity may include heat, steam, cooling, etc.*

This question only appears if "some data..." or yes to CI-4-1. (Can provide energy consumption breakdown)

CI-4-1b. How much of your company's Scope 1 and 2 renewable energy consumption came from the following renewable sources during the reporting year?

Renewable energy source	Source: wind energy (MWh)	Source: solar energy (MWh)	Source: biofuels (MWh)	Source: other renewable (MWh) please specify	Total - all renewable sources (MWh)	Share of renewable energy used (%)	Share of total energy used (%)	Mechanism used to increase RE uptake
On-site generation					Total on-site			Open text
Direct use of alternative fuels (boilers, engines)					Total alternative fuels			
Renewable Retail Energy Contracts					Total RE contracts			
Renewable Energy Credit / Guarantee of Origin					Total RE credit/GoO			
Power Purchase Agreement (PPAs)					Total PPAs			
(Collective) Virtual Power Purchase					Total CVPPAs			

Agreements (CVPPAs)								
Other					Total other			
Total	Total wind	Total solar	Total biofuels	Total other	Total all	100%	100%	

If other renewable energy sources, please provide details.

CI-4-2. For Scope 3 emissions, does your company have a renewable energy incentivizing program in place for your high impact suppliers? (Select one)

- No
- Under development
- Yes

This question only appears if yes to CI-4-3. (Has a renewable energy incentivization program in place):

CI-4-2a. Which incentivizing mechanisms is your company using for your high impact suppliers? (Select applicable)

- Financial incentives (e.g., commercial terms)
- Financing support (e.g., direct financial support/loans to suppliers)
- Joint investment projects (e.g., joint financial support with other brands/financial institutions)
- Setting of targets (e.g., SBTi or minimum % of RE required from suppliers)
- Support in procuring Renewable Energy Certificates (RECs) or Power Purchase Agreements (PPAs)
- Technical support (e.g., enrolment in industry capacity building programs)
- Training for staff (e.g., direct engagement and training delivered to suppliers)
- Other

Please provide details.

CI-4-3. What are specific roadblocks that prevent uptake of renewable energy along the entire supply chain of your company?

Please provide any additional information and/or weblinks.

Definitions

Renewable energy: Energy taken from sources that are inexhaustible, e.g., wind, water, solar, geothermal energy, and biofuels. ([GHG Protocol](#))

High impact suppliers: All processes along the value chain with high energy use or high GHG emissions e.g., wet processing, ginning, spinning, weaving, knitting, tanning, etc.

Power Purchase Agreements (PPA): A solar power purchase agreement (PPA) is a financial agreement where a developer arranges for the design, permitting, financing and installation of a solar energy system on a customer's property at little to no cost.

Renewable Energy Certificates (RECs): Renewable Energy Certificates (RECs) are a market-based instrument that certifies the bearer owns one megawatt-hour (MWh) of electricity generated from a renewable energy resource. Once the power provider has fed the energy into the grid, the REC received can then be sold on the open market as an energy commodity. RECs earned may be sold, for example, to other entities that are polluting as a carbon credit to offset their emissions. RECs can go by other names, including Green Tags, Tradable Renewable Certificates (TRCs), Renewable Electricity Certificates, or Renewable Energy Credits. ([Investopedia](#))

Additional Guidance: What counts as renewable energy sourcing for scope 1 and 2?

This questionnaire reflects the RE100 definition of renewable energy sourcing. RE100 currently recognizes the following renewable electricity sourcing options:

1. Self-generation from facilities owned by the company (on or off-site)
2. Purchase from an on-site installation owned by a third party
3. Direct line to an off-site generator owned by a third party with no grid transfers
4. Direct procurement from offsite grid-connected generator e.g. Power Purchase Agreement (PPA)
5. Green electricity products from an energy supplier (e.g. Green Tariffs)
5. Unbundled Energy Attribute Certificate (EAC) purchase
6. Default delivered renewable electricity from the grid, supported by energy attribute certificates
7. Default delivered renewable electricity from a grid that is 95% or more renewable and where there is no mechanism for specifically allocating renewable electricity

Those sourcing electricity from a grid that has a strong % of renewable energy may make a claim to the relevant % of their energy offtake from that grid being renewable IF they can also produce the relevant energy attribute certificates. [See the RE100 reporting guidance for more information.](#)

CI-5. Raw Materials

CI-5-1. Does your company evaluate the climate impact of its priority fibers and materials? (Select applicable)

- No
- Under development
- Yes, qualitative assessment
- Yes, quantitative assessment
- Other

Please provide details.

CI-5-2. Has your company implemented programs to reduce GHG emissions coming from the production of its priority fiber and materials? (Select applicable)

- No
- Under development
- Yes, we are increasing our use of raw materials produced to sustainability standards with GHG emission reduction requirements
- Yes, we only use raw materials produced to sustainability standards with GHG emission reduction requirements
- Yes, we are increasing our use of raw materials with lower GHG emissions as determined by LCA (or similar)
- Yes, we are increasing our use of recycled materials each year
- Yes, we are reducing the volumes of virgin raw materials we use each year
- Yes, we are investing in supplier training/practices to reduce GHG emissions
- Other

Please provide details.

Please note, climate-related questions for raw materials also feature in the Biodiversity Benchmark.

Definitions

Raw materials: Or feedstocks used by the textile industry can be either primary (virgin) materials (cultivated or extracted from the earth) or secondary feedstocks (reclaimed and recycled from pre-consumer or post-consumer waste streams and fed back into the production cycle). Materials can be either renewable or non-renewable.

Renewable raw materials: Raw materials which are typically not depleted when used. “Rapidly” renewable materials are usually harvested from fast-growing sources and take ten or fewer years to grow or raise and harvest in an ongoing and “sustainable” way. Examples include cotton, wool, and certain types of wood (for man-made cellulosic fibers). Renewable materials can be either produced to a sustainability program or conventionally produced.

Non-renewable raw materials: Also called finite resources, are natural resources that cannot be readily replaced by natural means quickly enough to keep up with consumption. An example is carbon-based fossil

fuel (the building blocks of virgin conventional synthetic fibers and materials). Earth minerals, metal ores, and groundwater in certain aquifers are other examples of nonrenewable resources. Primary forests can also be considered non-renewable. That is, their “localized replenishment cannot occur within time frames meaningful to humans.”

Recycled materials: Can originate from renewable or non-renewable feedstocks. They are materials that would otherwise have become waste, which can be collected, separated, processed, and returned to the economic mainstream in the form of raw materials or products. Recycled materials are usually considered part of a materials sustainability portfolio or program.

CI-6. Transition Strategy

CI-6-1. Does your company have a transition strategy? (Select one)

Reference to CDP Climate Questionnaire: C3.1

- Under development
- No, and we are not planning to develop a transition strategy
- No, our strategy has been influenced by climate-related risks and opportunities, but we do not plan to develop a transition plan within two years
- No, but our strategy has been influenced by climate-related risks and opportunities, and we are developing a transition plan within two years
- Yes, and it is aligned with a 1.5 °C world
- Yes, and our transition strategy includes elements of a “just transition”
- Other

Please provide details.

CI-6-2. What are some specific roadblocks your company has encountered that prevent achieving your overall goals on climate?

Please provide any additional information and/or weblinks.

Definitions

Transition strategy: Climate-related scenario analysis and transition planning disclosure was piloted by CDP in the [Assessing Low-Carbon Transition \(ACT\)](#) initiative in 2016. Further information on conducting and disclosing scenario analysis can be found in the [CDP Technical Note on Scenario Analysis](#). Further information on transition planning can be found in the [CDP Climate Transition Plan technical note](#). (CDP)

Just Transition: A bridge from where we are today to a future where all jobs are green and decent, poverty is eradicated, and communities are thriving and resilient. ([Institute for Business & Human Rights](#), OECD)

See also **Additional Reading** on page 21.

CI-7. Collaboration

CI-7-1. Is your company a signatory to the UNFCCC Fashion Industry Charter for Climate Action? (Select applicable)

- No
- Under consideration
- Yes
- Yes, and part of a working group(s)
 - Decarbonization and GHG Emission Reductions
 - Raw Materials
 - Manufacturing/Energy
 - Policy Engagement
 - Financial Tools
 - Promoting Broader Climate Action
 - Brand/Retailer Owned or Operated Emissions

CI-6-2. Does your company actively participate in climate-specific programs or working groups within specific membership organizations? (Select applicable)

- No
- Under consideration
- Yes, we actively participate in climate-specific working groups of membership organizations
 - Sustainable Apparel Coalition (SAC)
 - Textile Exchange
 - The Fashion Pact
 - Other

Please provide details

- Yes, we actively participate in climate-specific programs
 - Race to Zero (RTZ)
 - RE100
 - Renewable Energy Buyers Alliance (REBA)
 - Taskforce for Climate-related Financial Disclosure (TCFD)
 - Other

Please provide details.

Appendix

Organizations and the Climate Agenda

The Fashion Pact: The Fashion Pact (TFP) is a global coalition of companies in the fashion and textile industry (ready-to-wear, sport, lifestyle and luxury) including their suppliers and distributors, all committed to a common core of key environmental goals in three areas: stopping global warming, restoring biodiversity and protecting the oceans. Launched as a mission given to Kering Chairman and CEO, François-Henri Pinault by French President, Emmanuel Macron, The Fashion Pact was presented to Heads of State at the G7 Summit in Biarritz.

Within the pillar of climate, The Fashion Pact commits to the following three areas of action:

Action 1: Implementing the principles of the U.N. Fashion Charter Established in 2018, the United Nations Fashion Industry Charter for Climate Action is the most detailed framework for the fashion industry's decarbonization and GHG emission reductions. Based on the Paris Agreement and furthering the broader Agenda 2030 for Sustainable Development, the 16 principles in the U.N. Fashion Industry Charter for Climate will help the TFP deliver on its overall pillar commitment to implement Science Based Targets (SBTs) on Climate and drive corporate actions that are consistent with a 1.5-degree pathway through a "just transition" to achieve net-zero by 2050.

Action 2: Transition 25% of key materials to lower climate impact sources by 2025 In order to support climate adaptation and resilience through sustainable sourcing of raw materials, TFP commit that 25% of its key raw materials will have a lower impact on climate by 2025. Availability and adoption of lower impact alternatives range widely across materials – but by aggregating demand, TFP has the opportunity to influence global supply.

Action 3: Implement 50% renewable energy by 2025 and 100% by 2030 across own operations. TFP pledge to implement 50% renewable energy across its own operations by 2025, and 100% across our own operations by 2030. Additionally, TFP will encourage implementation of renewables in all high impact manufacturing processes along the entire supply chain.

2050.cloud: 2050 is a sustainability advisory organization applying their understanding of human behaviour and systems, as well as environmental science, to create successful interventions and build an exciting future. 2050 works with some of the world's largest companies and organisations, including WWF, Google, the United Nations, and the Fashion Pact to drive change across climate, water, biodiversity, circularity, and other areas of sustainability. *2050 is the climate delivery partner for the Fashion Pact.* ([2050.cloud](#))

UNFCCC Fashion for Global Climate Action: Under the auspices of UN Climate Change, fashion stakeholders worked during 2018 to identify ways in which the broader textile, clothing and fashion industry can move towards a holistic commitment to climate action. The Fashion Industry Charter for Climate Action was created, containing the vision to achieve net-zero emissions by 2050. The Fashion Industry Charter was launched at COP24 in Katowice, Poland, in December 2018 and renewed at COP26 in Glasgow, UK, in November 2021. ([UNFCCC](#))

Textile Exchange: Textile Exchange's goal is to help the fashion and textile industry achieve a 45% reduction in the greenhouse gas (GHG) emissions that come from producing fibers and raw materials by 2030. This is known as Tier 4 of the supply chain, and it accounts for 24% of the industry's GHG impacts related to it. This goal underpins Textile Exchange's Climate+ strategy, Climate+, because it goes beyond accounting for GHG emissions. Instead, it is an interconnected approach that swaps siloed solutions for interdependent impact areas like soil health, water, and biodiversity. ([Textile Exchange](#))

Science Based Targets initiative: The Science Based Targets initiative (SBTi) drives ambitious climate action in the private sector by enabling organizations to set science-based emissions reduction targets. The SBTi is a partnership between CDP, the United Nations Global Compact, World Resources Institute (WRI) and the Worldwide Fund for Nature (WWF). The SBTi call to action is one of the We Mean Business Coalition commitments. ([SBTi](#))

REDD+: Reducing Emissions from Deforestation and Forest Degradation (REDD+) is a mechanism to create an incentive for developing countries to protect, better manage and wisely use their forest resources, contributing to the global fight against climate change by reducing greenhouse gas emissions. REDD+ is a framework created by the UNFCCC Conference of the Parties ([COP](#)) to guide activities in the forest sector that reduces emissions from deforestation and forest degradation, as well as the sustainable management of forests and the conservation and enhancement of forest carbon stocks in developing countries. It aims at the implementation of activities by national governments to reduce human pressure on forests that result in greenhouse gas emissions at the national level, but as an interim measure also recognizes subnational implementation. The implementation of REDD+ activities is voluntary and depends on the national circumstances, capacities and capabilities of each developing country and the level of support received. ([UNFCCC](#))

CDP: The CDP is a not-for-profit charity that runs the global disclosure system for investors, companies, cities, states, and regions to manage their environmental impacts.

Introduction to CDP's climate change program and questionnaire: Improving corporate awareness through measurement and disclosure is essential to the effective management of climate change risk. CDP's climate change questionnaire collects climate-related data from the world's largest companies on behalf of over 590 institutional investor signatories with a combined US\$110 trillion in assets and 200+ major purchasers with over US\$5.5 trillion in procurement spend. Since its launch in 2002, the questionnaire has helped thousands of companies to measure their impacts, set ambitious targets and demonstrate progress for key stakeholders.

There is now an urgent need to ensure that stated intentions are accompanied by concrete plans, with transition metrics, and evidence of progress against agreed goals. Accountability is needed to raise the bar to align with halving emissions, shifting towards nature positivity by 2030 and achieving net-zero emissions and full nature recovery by 2050. In line with CDP's 2021-2025 strategy, the climate change questionnaire and scoring will be evolving to further encourage and support companies to set targets and create tangible transition plans, as well as to measure their performance against them.

Carbon emissions are only one part of the challenge. The climate and nature crises need to be addressed simultaneously, including by conserving, protecting, and restoring ecosystems, adopting more sustainable agriculture and forestry practices, and ensuring a circular economy. (from the [CDP 2022 Climate Change Questionnaire](#))

Alignment with other reporting frameworks

- CDP: Climate Questionnaire 2022 ([CDP](#))
- GHG Protocol: Suite of standards ([GHG Protocol](#))
- Science Based Targets initiative: Sector guidance ([Apparel & Footwear Guidance](#))
- CDSB: now consolidated into the IFRS Foundation suite of standards ([IFRS](#))

Additional reading

- Accenture [Scaling ESG Solutions in Fashion: A pragmatic sustainability playbook](#)
- Boston Consulting Group [Climate + The Just Transition, The Business Case for Action](#)
- B-Team/Just Transition Team [Just Transition: Business Guide](#)
- CDP Disclosure Project [Climate](#)
- Gold Standard [Land Use activities & Nature Based solutions](#)
- ISEAL [Jurisdictional and Landscape Approaches](#)
- The Intergovernmental Panel on Climate Change [IPCC Glossary](#)
- International Platform for Insetting (IPI) [A Practical Guide To Insetting](#) (2022)
- Science Based Targets initiative (SBTi) Net Zero <https://sciencebasedtargets.org/net-zero>
- [Task Force on Climate-related Financial Disclosure](#)
- The Fashion Pact [Five Steps Towards Transforming Our Industry](#)
- Textile Exchange [Regenerative Agriculture Landscape Analysis](#) (2022)
- Textile Exchange [Impact Incentives](#)
- Textile Exchange [Biodiversity Benchmark Guide](#) and Biodiversity [Companion Guide](#) (in beta)
- UNFCCC [Fashion Industry Charter Working Groups](#)
- UNFCCC [Climate Action Playbook](#)
- World Benchmarking Alliance [Just Transition Assessment](#) and [Methodology](#) (2021)



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