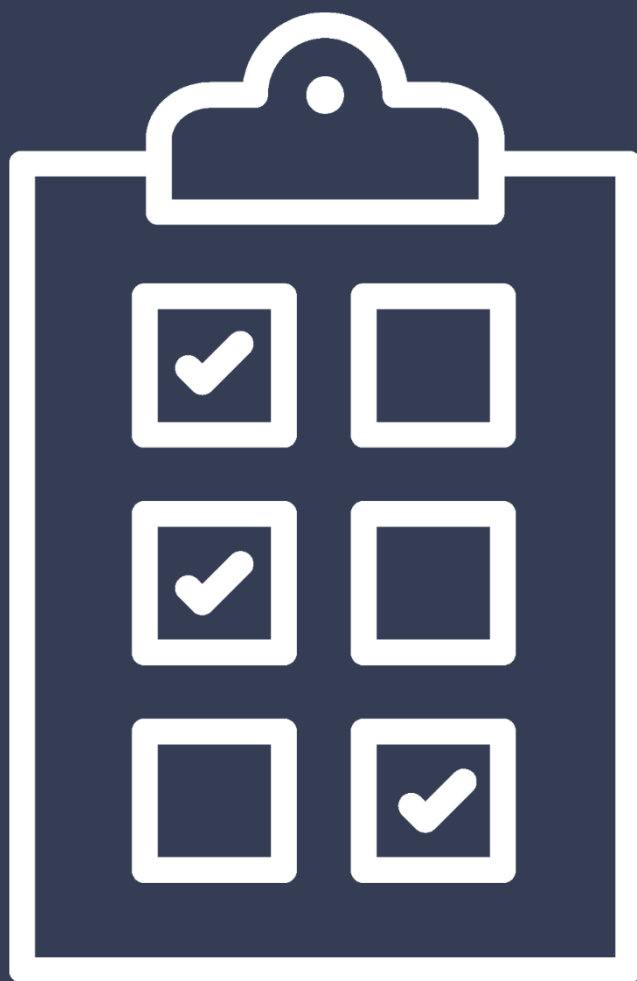




**Textile  
Exchange**

Corporate Fiber & Materials  
Benchmark Program

# Material Change Index Survey Guide 2022



## **Acknowledgements**

Many thanks to the distinguished organizations, companies and individuals referenced throughout the Guide for your valued contribution to the development of this guidance document. Your work equips CFMB program participants with a constructive resource to assist in the completion of their annual submission, as well as along their preferred materials journey.

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# Introduction

The Corporate Fiber and Materials Benchmark (CFMB) program is THE place to measure, track and compare your company's sustainability progress related to materials sourcing and management. The Material Change Index (MCI) is the KEY output of the CFMB program.

The Material Change Index (MCI) Survey Guide is the key document to support you in completing this survey. For your convenience, guidance information from this document is also embedded directly in the online survey

- Key aspects of integrating a materials strategy into business operations.
- Material-specific themes including risk management, investment, transparency, SMART targets, materials uptake/usage volumes and impacts monitoring. Depending on your materials portfolio this will cover cotton, wool, down, leather, manmade cellulosic fiber, polyester, and polyamide. There is also the option to report on up to two additional (self-selected) materials this year using a new generic question set.
- Alignment with the Sustainable Development Goals (SDGs).
- Your company's approach to materials circularity.
- The Biodiversity Benchmark Beta launched in January 2021, has now been integrated into the MCI. Other "Climate+" modules are being further integrated into the MCI in 2023.

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# How to use this Guide

Throughout this document, guidance has been provided to help you answer each question. Information has been presented in the following ways.

- **Why this is important:** Provides a brief overview of the relevance of the question to the topic or theme covered in the MCI.
- **What this question is looking for:** Where necessary, question specifications are provided to support your understanding of the question and what is required.
- **Question / example answers:** Examples of a “typical” style of answer have been provided to help you phrase your answer and select your supporting evidence.
- **Example evidence:** Examples of supporting evidence have been provided to help you provide a well-supported survey submission.
- **Definitions:** For most questions, definitions or short descriptions of important themes have been provided.
- **Alignment with other reporting frameworks:** We aim to align with other reporting frameworks to help build consistency and efficiency for your company e.g., with initiatives such as the Global Reporting Initiative (), United Nations Global Compact (), and The IFRS Foundation ). Complementarity between the MCI with the SAC Brand and Retailer Module (is under discussion and our two organizations are working together to create further alignment. and our two organizations are working together to create further alignment.
- **Additional reading:** Here we provide links to recommended reading and a selection of some of the many important documents available. We attempt to refresh this reference list annually.

For more information on question structure please refer to the [CFMB Portal Users Guide](#).

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# Evidence and supporting documentation

Providing supporting evidence is key to a strong survey submission. The quality of your evidence and signposting to specific information, e.g., in documents and on websites, significantly helps the CFMB team during the validation phase and can cut down the number of queries returned to you during this phase. The below list provides examples of how to submit evidence:

- **Summary/excerpts:** Each question has a comment box where you can directly enter short paragraphs of text. Depending on the context, text can be freehand explanations or copy-paste from specific reports/website (with links and page numbers provided) to help the validation team quickly locate information.
- **Document uploads:** Reports in pdf format, data in excel or other commonly used/easy to access formats, are welcome. The validation team would be grateful for any signposting (such as page numbers) to help the team quickly locate information.
- **Links to webpages:** Providing links to webpages can be a quick and efficient way for you to back up your answer. It also proves that information is in the public domain, which demonstrates credibility and transparency.
- **Important note on providing evidence:** If one document is the reference source for multiple questions, it is perfectly acceptable to refer us to the same document. As mentioned earlier, the validation team welcomes any additional signposting such as page numbers to guide validators directly to the specific text or data.

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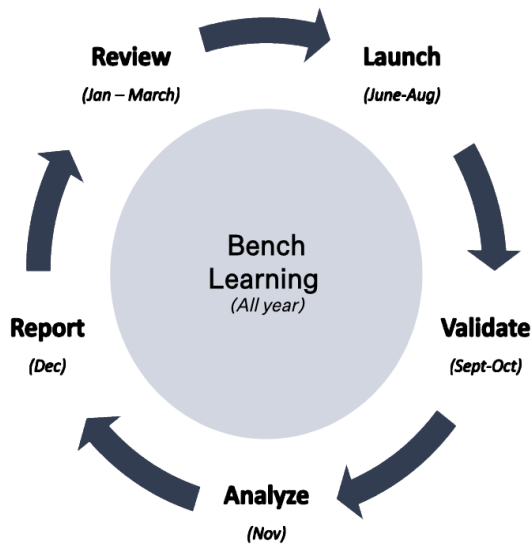
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# Benchmark Cycle

The Material Change Index is an annual survey. The 2022 survey submission period is open from June 2022, and all participant responses must be submitted by 2<sup>nd</sup> September 2022.

The reporting period is for the calendar year 2021 (alternatively the corresponding fiscal year, production year, or last 12 months, if the reporting cycle of your company differs from the calendar year). The most important aspect of the reporting period is that the company remains consistent from year to year.



- **Survey launch** (*June – August*)  
Participants register and complete the survey
- **Validation** (*September – October*)  
Submission review
- **Analysis** (*November*)  
Results preparation
- **Reporting** (*December*)  
Company scorecards and industry insights
- **Review** (*January– March*)  
Stakeholder consultation and program upgrades
- **Bench learning** (*All year round*)  
Conference, webinars, workshops, peer learning

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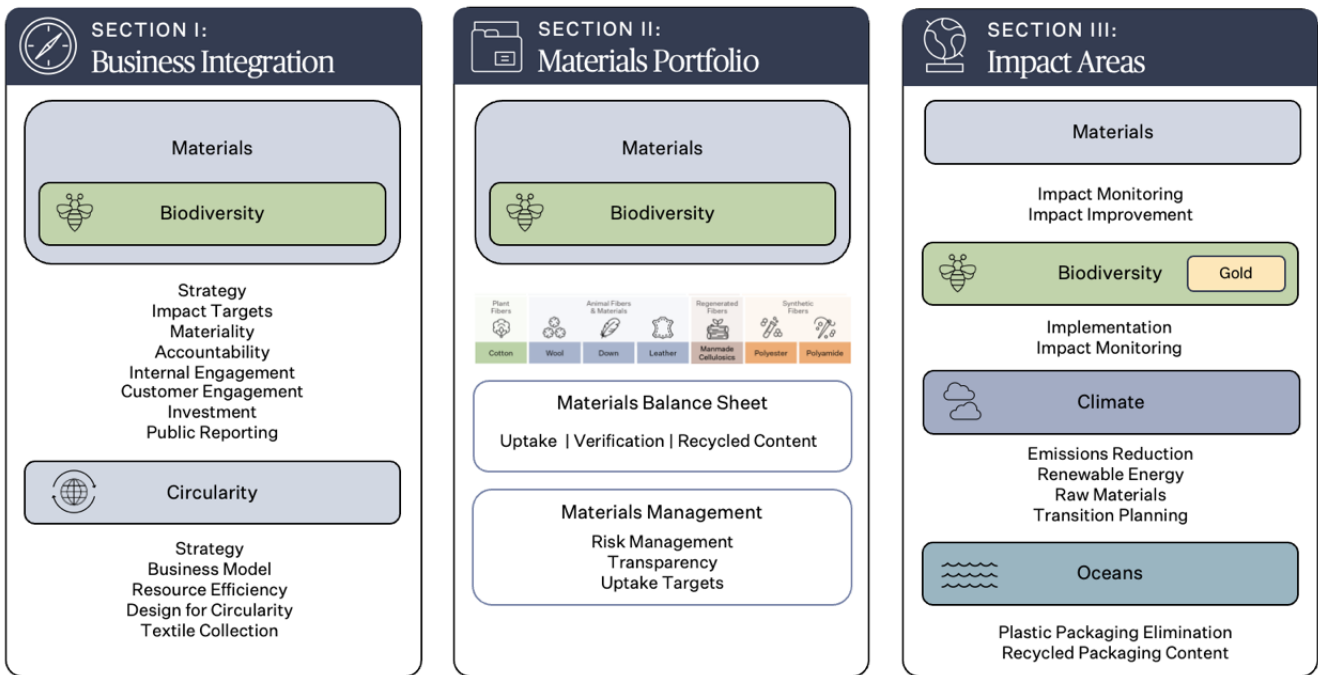
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# Material Change Index (MCI) Framework

The Material Change Index (MCI) comprises of three sections: Section I: Business Integration, Section II: Materials Portfolio and Section III: Impact Areas.

- Key aspects of integrating a materials strategy into business operations.
- Material-specific themes including risk management, investment, transparency, SMART targets, materials uptake/usage volumes and impacts monitoring. Depending on your materials portfolio this will cover cotton, wool, down, leather, manmade cellulosic fiber, polyester, and polyamide. There is also the option to report on up to two additional (self-selected) materials this year using a new generic question set.
- Alignment with the Sustainable Development Goals (SDGs).
- Your company’s approach to materials circularity.
- The Biodiversity Benchmark Beta version launched in January 2021, has now been integrated into the MCI Survey.



 MCI framework is aligned with the Sustainable Development Goals

# Benchmark Options

Below are the different of survey completion options. All participants are required to complete 'Mandatory Questions' section of the survey.

The Fashion Pact companies	
<b>The Fashion Pact Only</b>	Business Integration (including Biodiversity)
	Materials Balance Sheet
	Material Module(s) (only Transparency FM-2)
	Impact Modules + Gold module if applicable
	Fashion Pact Only
<b>The Fashion Pact + MCI Survey</b>	Business Integration (including Biodiversity)
	Materials Balance Sheet
	Material Module(s)
	Impact Modules + Gold module if applicable
	Fashion Impact Only
Material Change Index (MCI) Survey	
<b>Full Material Change Index (MCI)</b>	Business Integration* Circularity
	Materials Balance Sheet
	Material Module(s)
	Materials Impact
<b>Modular</b>	Business Integration* or Circularity
	Materials Balance Sheet
	Material Module(s)
	Materials Impact
<b>Material tracker</b>	Materials Balance Sheet Material Module(s) (only Transparency FM-2)
Challenge Signatories	
<b>2025 Recycled Polyester Challenge (rPET)</b>	Materials Balance Sheet Material Module(s) (only Transparency FM-2)
<b>2025 Sustainable Cotton Challenge (SCC)</b>	Materials Balance Sheet Material Module(s) (only Transparency FM-2)

\*plus Biodiversity questions if Biodiversity is selected in Benchmark Options

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# Mandatory Questions

## Terms and Policy

Welcome to Textile Exchange's Corporate Fiber and Materials Benchmark ("CFMB") program

Before getting started on your benchmark survey, please take a few moments to understand the terms and policies that govern the use of the CFMB program:

- [CFMB Terms of Use \(version 1, last updated on 21 June 2022\)](#)- Rules that governs your use of this site and your participation in the CFMB.
- [CFMB Data Privacy Policy \(version 1, last updated on 21 June 2022\)](#) - Outline of the information we collect from you and the use, consent, access, and security of your information provided through the CFMB.

For additional assurance on your data confidentiality, you may opt to download our Non-Disclosure Agreement (NDA) for CFMB participation and email a signed copy to [CFMB@TextileExchange.org](mailto:CFMB@TextileExchange.org)

- [Download Non-Disclosure Agreement](#)

Textile Exchange will never disclose or share any of your company's data submitted to the CFMB program without your explicit consent.

### Acceptance and Agreement

- I agree to the CFMB program Terms of Use and Data Privacy Policy
- I would like to receive updates on the CFMB program

### Material Change Leaderboard

- I agree to be listed in the Material Change Leaderboard
- I do not agree to be listed in the Material Change Leaderboard

### Fashion Pact Signatories

Our company is a signatory to The Fashion Pact:

Please note: by participating in the CFMB program, Fashion Pact signatories also agree to the CFMB Fashion Pact Participant Data Policy.

Anonymous, aggregated data from the Materials Balance Sheet, the Biodiversity Benchmark, Oceans, and Climate modules, and the full MCI (if applicable) are published in Textile Exchange's dashboards and Insights Reports in accordance with the CFMB program Terms of Use and Data Privacy Policy.

- No
- Yes

### Opportunity for Data Sharing

Textile Exchange wants to decrease the administrative burden for companies involved in multiple industry initiatives. Please let us know if your company is open to data sharing arrangements. We will pursue these arrangements if there is sufficient interest and will keep you informed of the progress.

### Please indicate the initiatives that you would consider a data sharing agreement.

- No interest in sharing data
- Ellen MacArthur Foundation – Making Fashion Circular
- Fashion Industry Charter for Climate Action

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- The Fashion Pact
- German Partnership for Sustainable Textiles (Textilbündnis)
- Sustainable Apparel Coalition
- Textile 2030 | WRAP UK
- Dutch Agreement on Sustainable Garments and Textile
- Sustainable Textiles Switzerland
- CDP (global disclosure system)
- Mindful Fashion New Zealand
- Australian Fashion Council

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# Company Profile

[CP-1 Contact Information](#) [CP-2 Corporate Information](#) [CP-3 Benchmark Reporting Scope](#)

The Company Profile section asks for your contact details, key information about your company, and the scope of your business covered by your benchmark submission. This section is non-scoring but is mandatory for all participants to complete.

## CP-1. Contact Information

### Why this is important

This information is required so that the CFMB team can directly get in touch with survey respondents. Alongside details of the lead survey practitioner, we encourage you to provide details of a back-up practitioner (if available) and a contact in your company's communications team.

### CP-1-1. Main Contact Details

#### CP-1-1a. Name (Lead survey practitioner)

First name

Anna

Last name

Smith

#### CP-1-1b. Position/title

Sustainability Manager

#### CP-1-1c. Phone number (please provide country code)

+49 123456789

#### CP-1-1d. Email

anna@sharksdontbite.com

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## CP-1-2. Fashion Pact Contact Details

Please provide key contact details if your company is a signatory to The Fashion Pact and if contact is different to main contact stated above.

### CP-1-2a. Name

First and Last name

Anna Smith

### CP-1-2b. Position/title

Sustainability Manager

### CP-1-2c. Phone number (please provide country code)

+49 123456789

### CP-1-2d. Email

anna@sharksdontbite.com

## CP-1-3. Additional Contact Details

### Why this is important

It is important to us that we reach the right people in your company. Please provide contact details for other key colleagues you would want included in our outreach, such as communication lead, biodiversity, etc.

First name	Last name	Position	Email	Responsibilities in benchmark

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## CP-2. Corporate Information

### Why this is important

This question is key to identifying which legally registered entity (company) the survey has been submitted. Please provide the preferred version of your company name here to ensure it is used correctly in the public domain i.e., in the Material Change Index and the Material Change Insights Report.

### What this question is looking for

Providing your company's corporate information, such as turnover and employee numbers, allows Textile Exchange to run background analytics on a company and sector-level, including company size. This is helpful for distinguishing between organizational scale and participant diversity i.e., large companies, small to medium-size enterprises (SMEs) and micro enterprises.

## CP-2-1 Company Details

### Why this is important

This question is key to identifying which legally registered entity (company) the survey has been submitted.

### What this question is looking for

Official company name including legal form such as Ltd., SE, AG, or similar.

CP-2-1a. Please provide your company's legal registered name in full.

SharksDontBite Ltd.

CP-2-1b. Please provide the preferred name for use in the public domain.

SharksDONTBite

### CP-2-1c. Company description

Please note, this question is mandatory. Your company description is added to your company progress card located in the MCI Leaderboard. Please keep within 500 characters.

*Sharks Don't Bite is a women's fashion retailer, home to over 10 exclusive brands. Founded in Italy in 1986, Sharks Don't Bite has more than 50 boutiques in select cities across Europe, including Milan, Barcelona, Paris and Amsterdam. Sharks Don't Bite evidence-based approach to sustainability drives long-term impact.*

Please add weblink. This will be the weblink used in your company progress card.

### CP-2-1d. Company logo

Please attach a single company logo to be displayed on your company's benchmark scorecard. Accepted image formats include jpg, png, and eps.

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CP-2-1e. Please provide your company's corporate headquarters location.

CP-2-1f. What is the size of your company?

- Large
- Medium
- Small
- Micro

Definitions
<b>Company size:</b> The MCI uses the European Union "number of employees" as its dominant business classification condition, the other being turnover. Number of employees takes precedent over annual turnover due to data availability and completeness received in responses from companies.
<b>Micro-enterprise:</b> 1 to 9 employees (turnover under US\$2.35 million).
<b>Small enterprise:</b> 10 to 49 employees (turnover between US\$2.36 and 11.76 million).
<b>Medium-sized enterprise:</b> 50 to 249 employees (turnover between US\$11.77 and 58 million).
<b>Large enterprise:</b> 250 employees or more (turnover over US\$58 million).

Please note, this question is linked to [GRI](#) Standards Disclosure 102-3

CP-2-1g. Is your company a new or returning participant to the MCI Survey?

- New participant
- Returnee
- Past/lapsed participant

Please note, the MCI tracks company participation for our own growth and retention metrics but also to evaluate performance over time. If your company skipped a year for any reason, please select the "past/lapsed participant" option.

## CP-2-2. Business Details

### Why this is important

This question helps us to benchmark your results to companies of a similar size. It will be used to cross-check the categorization of your company.

CP-2-2a. Please specify the number of employees as full-time equivalents (FTE).

CP-2-2b. Please select the currency and estimate your company's turnover in million.

### Why this is important

This question helps us to estimate the total aggregated turnover of all participating companies (and other reporting entities) and thus the market coverage of the program. The turnover also helps us to benchmark your results to your peers of a similar size.

### What this question is looking for

Please add the turnover in the reporting period in million. Example: If the turnover in the reporting period was 10 million USD, please enter 10 and select USD. We encourage privately-owned companies to report their turnover, in order to help us estimate the aggregated turnover of all participants and ensure that your results will be benchmarked to your most important peers (the turnover of an individual company will not be disclosed). Example answer: United States Dollars 2.50 million and British Pounds GBP 0.55 million.

Currency	2019	2020	2021

### Definitions

**Full-time equivalent (FTE):** Full-time equivalent employment is the total number of hours worked divided by the average annual hours worked in full-time jobs. An FTE of 1.0 means that the person is equivalent to a full-time worker, while an FTE of 0.5 signals that the worker is only half-time ([UNterm](#) referring to UNHQ).

**Turnover:** Total amount invoiced by an enterprise during the period under review. This total corresponds to market sales of services or goods supplied to third parties ([UNterm](#) referring to UNOG).

## CP-2-3 Listings and Ratings

### Why this is important

Your answer helps us to understand if your company is publicly listed and, thus, whether investors' interests are relevant for your business. An increasing number of investors are interested in sustainability disclosure and performance, often referred to as ESG (environmental, social and governance). There is expected to be increased interest in areas covered by the MCI as more investors view risks and impacts associated with raw materials sourcing as financially material to the business.

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### What this question is looking for

If your company is publicly listed on a stock exchange, please specify where your company (or holding company) is listed (e.g., NASDAQ Stockholm).

#### CP-2-3a. Is your company publicly listed on one or more Stock Exchange? (Select one)

- No, our company is privately owned or public but not listed
- Yes, our company is publicly listed
- Yes, our holding company is publicly listed

Please specify where your company is listed (e.g., NASDAQ Stockholm).

Definitions
<b>Publicly listed:</b> A publicly listed company is a company whose shares are traded on the stock market.
<b>Public but not listed:</b> Public companies are publicly traded within the open market with shares being purchased by a variety of investors. [...] A public company [...] is traded on at least one stock exchange or in over-the-counter markets ( <a href="#">Investopedia</a> ).
<b>Stock Exchange:</b> Organized and regulated financial market where securities (bonds, notes, shares) are bought and sold at prices governed by the forces of demand and supply ( <a href="#">businessdictionary</a> ).
<b>Holding company:</b> A company which holds and controls all or a large part of the capital stock of other (legally separate) enterprises. A holding company is a corporate parent and the enterprises which it controls are subsidiaries ( <a href="#">UNterm</a> referring to UNOG).

#### CP-2-3b. Please specify whether your company is included in any sustainability indices. (Select applicable)

### What this question is looking for

Please indicate if your company (or your holding company) was rated in one or more ESG indices or ranking in the reporting period and which ones are a priority for you.

- No other ratings
- Bloomberg ESG Performance Scores
- CDP (Carbon Disclosure Project)
- EcoVadis Sustainability Ratings
- FTSE4Good (TFSE Russell)
- ISS ESG Ratings
- MSCI ESG Leaders Indices
- RobecoSAM (Dow Jones Sustainability Index)
- Sustainalytics ESG Risk Ratings
- Thomson Reuters ESG Scores
- Vigeo Eiris Sustainability Rating
- Other. Please specify.

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Definitions
<p><b>Universe:</b> Being in a universe means your company is part of the invited companies or in the scope of companies potentially part of the sustainability index, independent of whether your company is listed in the index.</p>
<p><b>ESG:</b> Environmental, social and governance (ESG) criteria are a set of standards for a company’s operations that socially conscious investors use to screen potential investments. Environmental criteria consider how a company performs as a steward of nature. Social criteria examine how it manages relationships with employees, suppliers, customers, and the communities where it operates (<a href="#">Investopedia definition</a>).</p>
<p><b>Sustainability Index:</b> A share index of companies that are managed in a way which respects the environment and the future interests of society and does not try to obtain immediate profits (<a href="#">Sustainable Brand Index</a>).</p>
<p><b>RobecoSAM (Dow Jones Sustainability Index):</b> The Dow Jones Sustainability Indices were launched in 1999 as the first global sustainability benchmarks. The indices are offered cooperatively by RobecoSAM and S&amp;P Dow Jones Indices. The family tracks the stock performance of the world's leading companies in terms of economic, environmental, and social criteria. The indices serve as benchmarks for investors who integrate sustainability considerations into their portfolios and provide an effective engagement platform for companies who want to adopt sustainable best practices. More information <a href="#">here</a>.</p>
<p><b>FTSE4Good:</b> The FTSE4Good Index Series is designed to measure the performance of companies demonstrating strong Environmental, Social and Governance (ESG) practices. More information <a href="#">here</a>.</p>
<p><b>CDP:</b> International non-profit organization comprised of CDP Worldwide Group, CDP North America, Inc. and CDP Europe AISBL. It is directed by a board of trustees and board of directors respectively. As an international organization, CDP receives funding support from a wide range of sources.</p>

CP-2-3c. Please specify the benchmarks that your company is featured or participating. (Select applicable)

### Why this is important

This question helps us to identify other benchmarking programs important to your company. This is important to work towards a harmonized and mutually complementary benchmarking landscape.

- No others
- Ellen MacArthur Foundation – Circulytics
- Fashion Revolution – Transparency Index
- Forest 500
- Knowthchain Benchmark
- Sustainable Apparel Coalition - The Higg Brand & Retail Module (Higg BRM)
- World Benchmarking Alliance – Corporate Human Rights
- World Benchmarking Alliance – Gender
- World Benchmarking Alliance – Nature
- Other

Please specify.

CP-2-3d. Does your company disclose environmental performance information? (Select applicable)

- No
- Under consideration
- Yes, to the CDP  
Please select applicable
  - Climate
  - Water
  - Forest
  - Biodiversity
- Yes, to the Task Force on Climate-related Financial Disclosures (TCFD)
- Yes, to the Taskforce on Nature-Related Financial Disclosures (TNFD) Beta Framework
- Yes, to the other disclosure platform(s)

Please provide details.

### Additional reading

- Sustainable Apparel Coalition Higg Index (Brand & Retailer Module): More info [here](#).
- Fashion Revolution Transparency Index: More info [here](#).
- World Benchmarking Alliance: More info
- Corporate Human Rights Benchmark (CHRB): More info [here](#).
- Knowthchain Benchmark: More info [here](#).
- Forest 500: More info [here](#).

## CP-3 Benchmark Reporting Scope

### What this question is looking for

Specifying your company's benchmark reporting scope is important as this provides an indication of business operations covered by your benchmark submission, including which materials are in and out of scope.

### CP-3-1 Company Scope

CP-3-1a Please specify the scope of the reporting company covered in this submission (Select one)

- An independent brand
- A subsidiary brand
- A holding company reporting on multiple subsidiary brands

CP-3-1b. Please specify the scope of textile components covered in this submission.

The minimum threshold for data inclusion is "all main textile components". While it is not required to report beyond main components, it is evident that for some companies these secondary components can add up to a significant volume.

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Textile components	Use scope (%)	Benchmark scope
Main textile components	%	In
Linings, trims, padding	%	
Sewing thread, zippers, etc.	%	Out

## CP-3-2. Reporting Period

We encourage all participants to report by 2021 calendar year for consistent benchmarking. If this is not possible, please update the reporting period below.

### Why this is important

The definition of the reporting period is very important to know to which timeframe your company reports, particularly if your company does not report by calendar year.

### CP-3-2a. Please specify the reporting period covered in this submission. (Select applicable)

- We are reporting by calendar year (1 January to 31 December 2021)
- We are reporting by fiscal year
- We are reporting by buying year
- We are reporting by other period

For "other," please specify.

If you are completing by any period other than 2021 calendar year, please enter your reporting start and end dates below.

Start (MM/YY)

End (MM/YY)

The standard answer is the previous calendar year, i.e., in the 2022 survey please report for the 12 months from 1 January to 31 December 2021.

If your company does not collect data per calendar year, you may also answer based on the fiscal year. This may, for example, be from October 2020 to September 2021 OR from March 2020 to February 2021.

Alternatively, your company may choose to report by buying year (e.g., including the fashion seasons Fall/Winter 2020 and Spring/Summer 2021).

Definitions
<b>Calendar year:</b> According to the Gregorian calendar, the year from 1 January to 31 December ( <a href="#">UNterm</a> referring to UNHQ).
<b>Fiscal year:</b> An accounting period generally consisting of 12 consecutive calendar months ( <a href="#">UNterm</a> referring to UNOV).
<b>Buying year:</b> A 12-month reporting period covering one or more fashion seasons (e.g., Fall/Winter and Spring/Summer).

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# Benchmark Options

## BO-1 Benchmark and Scorecard Selection

### BO-1-1 Benchmark Options

#### Why this is important

The CFMB program provides a robust structure to help companies systematically measure, manage, and integrate a preferred fiber and materials strategy into mainstream business operations. The more questions your company responds to, the more insights your company will receive and the more holistic the feedback will be. So, we encourage all companies to respond to as many questions in the survey as possible. However, as some companies purely want to track the uptake of specific fibers, we also offer the option to track these volumes only.

#### What this question is looking for

There are different survey participation options. A company's survey choice determines the level of feedback and qualification in the Material Change Index (MCI) and family of Indices. Completing the full survey allows for the most holistic feedback on your materials journey, including full scorecard coverage and index placements. Please see [Benchmark Options summary](#).

#### BO-1-1a-1. Please select your survey preference. (Select one)

- Fashion Pact questions only
- Fashion Pact and additional MCI questions

#### BO-1-1a. Please select your survey preference. (Select one)

- Material Change index (full survey)
- Modular
  - Business Integration
  - Circularity
  - Material Module(s)
- Material tracker

#### BO-1-1b. Please select non-scoring modular options. (Select applicable)

- Biodiversity
- Climate
- Oceans
- Biodiversity – Gold Module

#### BO-1-1c. Is your company a signatory of one or more Textile Exchange fiber challenges? (Select applicable)

- No
- Interested in finding out more
- 2025 Sustainable Cotton Challenge
- 2025 Recycled Polyester Challenge

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BO-1-1d. Please select the sub-sector you wish to be benchmarked against.

**Why this is important**

This question allows your company to choose the sub-sector your company would like to be benchmarked against. The benchmarking will be done based on your company size (by turnover and/or employees) and the sub-sector category selected.

- Apparel/footwear
- Outdoor/sports
- Home/hospitality
- Multi-sector

Definitions
<b>Apparel:</b> E.g., casual wear, luxury wear, business wear (other than outdoor or sportswear).
<b>Footwear:</b> E.g., dress shoes, sneakers, slippers, boots, galoshes, sandals and athletic and trade related footwear.
<b>Outdoor / sports:</b> E.g., sportswear, active wear, yoga wear.
<b>Home / hospitality:</b> E.g., curtains, carpets, bed linen, bath linen, catering.
<b>Multi-sector:</b> E.g., apparel and outdoor/sports and home textiles/hospitality.

BO-1-1d-1. Does your company use a sub-sector categorization system or identify differently from the options provided?

- No
- Yes

Definitions – Benchmark options
<b>Material Change Index (full survey):</b> Companies selecting this option complete the full survey and are eligible for a Material Change Index (MCI) listing and placements in material indices for all completed materials modules. It requires completion of all questions in Section I: Business Integration, Section II: Materials Portfolio (priority materials) and Section III; Materials Impact.
<b>Material module(s):</b> This option allows companies to select one or more material categories, and report on its portfolio management and uptake. Companies that report by material module receive placements in each of the respective material categories.
<b>Material tracker:</b> This option allows companies to report on fiber/materials uptake data only. Note this option is especially important for signatories of various commitments such as it is the minimum requirement for both the <a href="#">2025 Sustainable Cotton Challenge</a> and the <a href="#">2025 Recycled Polyester Challenge</a> .

## BO-1-2 Scorecard Selection

### Why this is important

Scorecards are digital, interactive, and confidential to each company. They are driven by the survey selection (as explained above). There are two categories of scorecards to select from standard, advanced, and on top of these two there is also the premium one, which is tailored to the needs of your company and are part of our consulting services.

All participating companies receive a complimentary “standard” scorecard. Textile Exchange members receive additional scorecard benefits.

### BO-1-2a. Is your company a member of Textile Exchange? (Select one)

- No
- No, but we are interested in membership
- Do not know
- Yes

### Additional reading

You can find more information about the Textile Exchange membership here: <https://textileexchange.org/become-a-member/>

### BO-1-2b. Please select your scorecard option. (Select applicable)

- Standard scorecard
- Advanced scorecard
- Please select applicable option.
  - Complimentary for Textile Exchange members
  - Complimentary for Sustainable Apparel Coalition (SAC) members
- Premium scorecard

Premium scorecards are tailored to the needs of your company and are part of our consulting services. Please contact [CFMB@TextileExchange.org](mailto:CFMB@TextileExchange.org) to discuss.

### BO-1-2c. Delivering the CFMB program is resource-intensive. These are the following ways to support our work. (Select one)

- Not this time
- We would like to contribute a voluntary administrative fee of USD 2,500
- We would like to contribute a nominal administrative fee

Please indicate the amount in US dollars.

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## Definitions - Scorecard selection

**Standard Scorecard:** The standard scorecard is free of charge for all participants and provides a comprehensive benchmark across all areas of the Material Change Index completed by the company.

**Advanced Scorecard:** The advanced scorecard includes all the features of the standard scorecard plus a "traffic light" gap analysis and an "impacts dashboard" that models the company's sustainability footprint in key areas, including energy, greenhouse gas emissions and water, according to the Higg Material Sustainability Index (Higg MSI). This scorecard is only available for Textile Exchange members and Sustainable Apparel Coalition (SAC) members.

**Premium Scorecard:** Premium scorecards are tailored to the needs of your company and are part of our consulting services. Note, premium scorecards are additional to standard/advanced. Please contact [CFMB@TextileExchange.org](mailto:CFMB@TextileExchange.org) if interested.

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# Section I: Business Integration Module

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## **Biodiversity:**

If you are a Fashion Pact Participant, or you have selected to also complete the Biodiversity module, please see the [Biodiversity Survey Guide](#) for further guidance

## S-0. Business Integration Module

### **Why this is important**

The strategy and business integration section are an important part of the survey, and we encourage all participants to respond to it - or as much as you can. However, participants may also choose to completely opt-out of this section. Please note that answering will be required if participants want to be eligible for the overall MCI leaderboard.

### **What this question is looking for**

The Business Integration module asks about the company's fiber and materials sustainability strategy and how it is integrated into the core of the business and its management systems. Materiality assessments are the backbone of reporting. They help identify an organization's most "material issues" and determine what should be reported. The process of identifying these issues involves reaching out to internal and external stakeholders to get their input. It is essential to build internal capacity and that staff members hold responsibility for getting the job done. Leadership and accountability set the tone at the top. Public reporting is a gateway to transparency and demonstrates a company's strength of commitment.

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## S-1. Corporate Strategy

### S-1a. Sustainability Strategy

#### Why this is important

Strategic planning is important because it provides direction and supports day-to-day decision making. A strategy includes longer-term goals, responsibilities, timelines, and resource allocation. The objective of this question is to understand if participants have started to strategically work on their fiber and materials sustainability and integrate it into their overall corporate strategy.

#### S-1a-1. Does your company have a fiber and materials sustainability strategy? (Select one)

- No
- Under development
- Yes, we have a fiber and materials sustainability strategy
- Yes, and our fiber and materials sustainability strategy is integrated into our overall corporate strategy
- Yes, fiber and materials sustainability is integrated, and we are aligning our strategy with the Sustainable Development Goals

#### S-1a-1a. Is your fiber and materials sustainability strategy internal or public? (Select one)

- Internal
  - Public
- Please provide weblink.

[www.shakesdontbite.com/sustainable-fibers](http://www.shakesdontbite.com/sustainable-fibers)

#### Definitions

**Materials sustainability strategy:** A plan of action designed to achieve sustainability objectives and commitments related to fibers and materials. The strategy sets the objectives, scope, timeline, responsibilities, and resources to ensure that change is made.

**Integrated into overall corporate strategy:** The materials sustainability strategy is embedded into the overall business strategy, and not only executed by the sustainability team.

**Sustainability strategy aligned with the SDGs:** The fiber and materials sustainability strategy are designed to positively contribute to the Sustainable Development Goals (SDGs). It is important that the progress towards specific SDGs does not negatively impact other SDGs.

#### Additional reading

- Threading the Needle, KPMG, and Textile Exchange report [here](#).
- SDG Compass [here](#).
- SDG Business Hub, World Business Council for Sustainable Development [here](#).
- Business for 2030 [here](#).
- Why Sustainable Development Goals should be in your business plan, EY [here](#).

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### S-1a-3. Is your company measuring its progress towards the SDGs? (Select applicable)

#### Why this is important

Committing your company to the SDG agenda is an excellent first step and, if your company has a mature sustainability strategy, it may not be difficult to find alignment between your business goals and the SDGs. The next step is to prioritize Goals and align on SDG targets and performance indicators to help you track progress over the coming years. There are challenges and gaps for companies to overcome. First, the targets were initially developed to facilitate country-level progress reporting and, secondly, there is no industry framework for reporting (and, therefore, a lack of consistency in the way companies measure and report on progress). We hope the CFMB will help close these gaps for the textile sector.

#### What this question is looking for

Companies are asked in this question to indicate whether they have prioritized specific SDGs, and (within each SDG) have identified specific targets for measuring progress. Further information regarding the United Nations Global Compact and the SDGs can be found [here](#). A list of all 169 targets for the 17 Goals can be accessed [here](#). Please also refer to our [SDG Companion Guide](#).

Please provide details to support your answer in S-1a-3a.

- No
- We have identified where our company’s priorities lie with respect to one or more SDGs
- We have set targets and indicators with respect to one or more of the SDGs
- We are tracking the (expected) outcomes and impacts of our company’s activities related to the SDGs

### S-1a-3a. Our company has prioritized and is progressing the following SDGs. (Select applicable)

Sustainable Development Goals	Priority SDG	Set SDG targets	Track outcomes/ impacts	Cotton	Wool	Down	MMCF	Polyester	Polyamide	Leather	Other Fibers/ Materials
Goal 1: No poverty	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Goal 2: Zero hunger	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Goal 3: Good health and well-being	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Goal 4: Quality education	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Goal 5: Gender equality	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Goal 6: Clean water and sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Goal 7: Affordable and clean energy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Goal 8: Decent work and economic growth	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Goal 9: Industry, innovation and infrastructure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Goal 10: Reduced Inequality	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Goal 11: Sustainable cities and communities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Goal 12: Responsible consumption and production	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Goal 13: Climate action	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Goal 14: Life below water	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Goal 15: Life on land	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Goal 16: Peace and justice, strong institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Goal 17: Partnerships for the Goals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please provide an example of your SDG targets and/or further clarification and weblink as supporting evidence.

Example answer: We have prioritized SDG 12 and associated targets (12.2, 12.4, 12.6 and 12.8). This is a natural place for us to start since we report our targets and usage data through the CFMB and can quantify the uptake of our more sustainable renewable/virgin fibers and our use of recycled fibers. SDG 8 and SDG 17 are also important goals for us; however, we are yet to set specific targets.

## Definitions

**Priority SDG:** Companies should prioritize SDGs in areas most relevant to their business and where the greatest impact can be made. The process needs to be informed by assessing risks to people and the environment across the company's value chain to ensure that priority SDGs do not offset the positive social and environmental impacts associated with others.

**Set SDG targets:** Targets demonstrate that the company is serious about optimizing the strategy for financial, environmental, and social value creation. A common starting point is using existing data that is already being collected and expanding from there.

**Track outcomes / impacts:** Regular (annual or biannual) measurement of progress made against targets and/or KPIs. Measurement should be quantitative and timebound (SMART), and where possible aligned with best practices and commonly agreed metrics (where these exist).

**Alignment to fibers and materials:** Different fibers and materials are - positively or negatively - linked to different SDGs to different degrees and through different impact paths. If your company aims to contribute to specific SDGs through specific fibers and materials, please select them in the matrix above.

**SDG prioritization:** Companies are asked in this question to indicate whether they have prioritized specific SDGs, and (within each SDG) have identified specific targets for measuring progress. Further information regarding the United Nations Global Compact and the SDGs can be found here. A list of all 169 targets for the 17 Goals can be accessed [here](#). Please also refer to our [SDG Companion Guide](#).

## Alignment with other reporting frameworks

- The UN Global Compact - Communication on Progress ([UNGC-COP](#)) section on SDGs.

## Additional reading

- While SDG targets and indicators are customized for country-level reporting, there are many good resources available to help you translate into business language, such as the [SDG Compass and Textile Exchange's SDGs-Take-Action](#).
- Business for 2030 - Metrics and Indicators [here](#).

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## S-1b. Global Goals and Commitments

### Why this is important

Commitments are important because they guide and influence behavior. As many challenges today require collective action, commitments to global and industry agendas are a powerful approach to collectively address some of the most pressing issues, improving the chances of scaling and accelerating impact.

### S-1b-1. Has your company made a commitment and/or is a signatory to important global goals for sustainability commitments? (Select applicable)

Please provide details to support your answer in S-1b-1a.

	No	Company-level (internal)	Company-level (public)	Signatory (select in S-1b-1a)	Please copy commitment here or provide link
Climate					
Biodiversity					
Deforestation/Conversion-free					
Circularity					
Water					
Sustainable Development					
Human Rights					
Other					

### S-1b-1a. Please specify the commitments that your company has signed. (Select applicable)

Global commitments	Signatory	Year
Accountability Framework Initiative	<input type="checkbox"/>	
Act4Nature	<input type="checkbox"/>	
Bonn Challenge	<input type="checkbox"/>	
Business for Nature	<input type="checkbox"/>	
CanopyStyle Initiative	<input type="checkbox"/>	
CEO Water Mandate	<input type="checkbox"/>	
Ellen MacArthur Foundation: Make Fashion Circular	<input type="checkbox"/>	
New York Declaration on Forests	<input type="checkbox"/>	
One Planet Business for Biodiversity	<input type="checkbox"/>	
Science Based Targets Initiative	<input type="checkbox"/>	
Tropical Forest Alliance	<input type="checkbox"/>	
UNFCCC Fashion Industry Charter for Climate Action	<input type="checkbox"/>	
United Nations Global Compact	<input type="checkbox"/>	
We Mean Business Climate Pledge	<input type="checkbox"/>	
Other	<input type="checkbox"/>	

Please briefly explain how your company's commitments covers fiber and materials.

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## Definitions

**AccountAbility Framework Initiative:** A leading global sustainability framework developer and standards setter, AccountAbility is well versed in understanding and navigating the universe of sustainability standards, ESG frameworks, and local and global initiatives to add value to an organization’s strategy, governance, reporting, and disclosure. Find out more [here](#).

**Act4nature international:** is a pragmatic alliance initiated to accelerate concrete business action in favor of nature and born by businesses and stakeholders, including NGOs, academic bodies, and public institutions. Since 2020, **57 businesses** have seen their commitments recognized as SMART. Find out more [here](#).

**Bonn Challenge:** is a global goal to bring 150 million hectares of degraded and deforested landscapes into restoration by 2020 and 350 million hectares by 2030. Find out more [here](#).

**Business for Nature (BfN):** A global coalition bringing together influential organizations and forward-thinking businesses. BfN demonstrates business action and amplifies a powerful business voice calling for governments to reverse nature loss. Find out more [here](#).

**CanopyStyle Initiative:** an initiative that brings together fashion’s most progressive players and industry giants to ensure we keep the planet looking (and feeling) good too. Find out more [here](#).

**CEO Water Mandate:** The CEO Water Mandate is a UN Global Compact initiative that mobilizes business leaders on water, sanitation, and the Sustainable Development Goals. Endorsers of the CEO Water Mandate commit to continuous progress against six core elements of stewardship and in so doing understand and manage their own water risks. Find out more [here](#).

**Ellen MacArthur Make Fashion Circular:** Make Fashion Circular drives collaboration between industry leaders and other key stakeholders to create a textiles economy fit for the 21st century. Its ambition is to ensure clothes are made from safe and renewable materials, new business models increase their use, and old clothes are turned into new. More information can be found [here](#).

**New York Declaration on Forests;** The New York Declaration on Forests (NYDF), endorsed at the United Nations Climate Summit in September 2014, is a voluntary political declaration with over 200 endorsers - including countries, subnational governments, companies, indigenous groups, and NGOs - with ambitious targets to end forest loss. Find out more [here](#).

**One Planet Business for Biodiversity (OP2B):** is an international cross-sectorial, action-oriented business coalition on biodiversity with a specific focus on agriculture. We are determined to drive transformational systemic change and catalyze action to protect and restore cultivated and natural biodiversity within the value chains, engage institutional and financial decision-makers, and develop and promote policy recommendations that promote nature-positive biodiversity. The coalition is focused on three pillars: scaling up regenerative agriculture; enhancing cultivated biodiversity; and protecting high-value ecosystems. Found out more [here](#).

**Science-Based Targets for Climate:** Companies set greenhouse gas emission reduction targets in line with climate science. Targets are considered “science-based” if they are in line with the level of decarbonization required to keep global temperature increase below 2 degrees Celsius compared to pre-industrial temperatures, as described in the Fifth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC AR5). For the textile industry, Scope 3 emissions including fibers and materials are important. More information can be found [here](#).

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<p><b>The Tropical Forest Alliance:</b> catalyzes the power of collective action to drive the world's transition to deforestation-free supply chains, ensuring a forest-positive future. Find out more <a href="#">here</a>.</p>
<p><b>UNFCCC Fashion Industry Charter for Climate Action:</b> The charter was launched at COP24, in 2018 and contains the vision to achieve net-zero emissions by 2050. The charter includes a target of 30% GHG emission reductions by 2030 and a commitment to analyze and set a decarbonization pathway for the fashion industry. More information can be found <a href="#">here</a>.</p>
<p><b>United Nations Global Compact:</b> The UN Global Compact provides a universal language for corporate responsibility and provides a framework to guide all businesses regardless of size, complexity, or location. It helps companies commit to, assess, define, implement, measure, and communicate their sustainability strategy. More information can be found <a href="#">here</a>.</p>
<p><b>We Mean Business Climate Pledge:</b> Signatories recognizing that the transition to a zero-carbon economy is the only way to secure sustainable economic growth and prosperity for all. More information can be found <a href="#">here</a>.</p>
<p><b>Other(s):</b> public commitments focusing on progressing towards more sustainable practices, e.g., The Transparency Pledge. Please note that fiber specific commitments (e.g., 2025 Sustainable Cotton Challenge, Recycled Polyester) are covered in the fiber-specific modules and should not be added here.</p>

## S-1c. Impact Targets

### Why this is important

Biodiversity targets demonstrate your company's "level of ambition" and set tangible goals to aim for when it comes to limiting impacts on biodiversity, or even having a positive impact. Targets are powerful as they can focus attention on achieving desirable outcomes. SMART targets (Specific, Measurable, Achievable, Realistic, and Time-bound) define and quantify precisely what a company wants to achieve and allow to measure progress.

### S-1c-1. Has your company set climate-related targets? (Select one)

Please provide details to support your answer in S-1c-1a.

- No
- Under consideration
- Target set for climate action
- Target set for climate action (explicitly includes raw materials)
- Science-based Target set for Scope 1 and 2 emissions
- Science-based Target set for Scope 1, 2, and 3 emissions (explicitly includes raw materials)
- Other

Please provide details.

S-1c-1a. Please provide details on your company's climate target(s).

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Target(s) description	Target	Metric	Indicator	Baseline year	Target year	Public target	Setting year	Target year adjusted

S-1c-3a. If your company is considering or preparing to set a Science Based Target for Nature, have you completed any of the steps for any part of your business? (Select applicable)

- No
- We have not yet completed Step 1, but we are planning to
- Step 1: Assess (materiality and value chain assessment)
- Step 2: Interpret & Prioritize
- Step 3: Measure, Set, and Disclose (target setting)

Definitions
<b>Target:</b> Setting SMART targets helps companies to improve and optimize their performance, plan for action, keep focused, stay motivated, track their progress, and achieve long and short-term goals.
<b>SMART:</b> SMART stands for Specific, Measurable, Achievable, Realistic, and Time-bound.
<b>Climate action:</b> Climate action includes targets for carbon/greenhouse gas emission reductions but may also include other ways to combat, reduce or respond to climate change such as ecosystem restoration, nature-based or natural climate solutions. Even indirect targets such as biodiversity, water or soil health targets may be related to "climate action". See the United Nations Sustainable Development Goals ( <a href="#">SDGs</a> ).
<b>Science-based targets:</b> 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 ( <a href="#">SBTi</a> ).
<b>The Science Based Targets initiative (SBTi):</b> The SBTi drives ambitious climate action in the private sector by enabling companies to set science-based emissions reduction targets. Visit the SBTi website for details on how to set a science-based target ( <a href="#">SBTi</a> ).
<b>Swedish Textile Initiative for Climate Action (STICA):</b> Another example of a science-based target initiative is <a href="#">STICA</a> . SDG 13 Climate Action also sets direction for science-based targets.
<b>Explicitly includes raw materials:</b> Target explicitly covers reducing GHG emissions and/or other forms of measurable climate action at the raw material production level e.g., farm, forest, factory. Raw materials are considered part of a brand/retailers "Scope 3". Greenhouse gas emissions are categorized into three groups or "scopes" by the most widely used international accounting tool, the Greenhouse Gas (GHG) Protocol. Scope 1 covers direct emissions from owned or controlled sources. Scope 2 covers indirect emissions from the generation of purchased electricity, steam, heating, and cooling consumed by the reporting company. Scope 3 includes all other indirect emissions that occur in a company's value chain.

## S-2. Leadership

### S-2a. Accountability

#### Why this is important

To set the right tone and to ensure the successful delivery of the sustainability strategy, it is important that sustainability holds status within the company. To successfully demonstrate effective sustainability practices, companies need to do more than implement policies and procedures. The “tone from the top” should foster a culture of sustainability and senior staff should be accountable for ensuring sustainability values and practices are woven into the fabric of the business. Additionally, strong, and visionary leadership is essential to galvanizing a company to deliver on the Sustainable Development Goals (SDGs).

Company directors and senior managers should ultimately be accountable for the delivery of the sustainability strategy, including the advancement of a more sustainable fiber and materials portfolio. Advocacy, and the championing of sustainability, should also be a role held by the C-suite and other senior staff. The sustainability department should not be the sole voice on the importance of materials sustainability.

#### What this question is looking for

Please indicate the level of accountability for the successful delivery of your company’s materials sustainability strategy. Most importantly, this question is interested in evidence of “active leadership” (as described in the definition).

S-2a-1. At what level is overall accountability held for the company’s fiber and materials sustainability strategy and activities? (Select one)

- Not currently covered
- Middle management
- Senior management/directors
- C-suite (COO, CFO, CSO)
- Chief Executive Officer (or equivalent)
- Board member(s)
- Other

Please provide details.

S-2a-1a. Please provide name of colleague holding overall accountability for materials.

S-2a-1b. Please provide the title of colleague holding overall accountability for materials.

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Definitions
<p><b>Overall accountability:</b> Accountability is defined as the obligation of an individual to account for its activities, for completion of a deliverable or task, accept responsibility for those activities, deliverables, or tasks, and to disclose the results in a transparent manner (ISO). Overall accountability refers to the person or group that holds the highest level of accountability for the company’s fiber and materials strategy, including goals and commitments.</p>
<p><b>Middle management:</b> Comprises of managers who head specific departments (such as accounting, marketing, production) or business units, or who serve as project managers in flat organizations. Middle managers are responsible for implementing the top management’s policies and plans (<a href="#">CambridgeDictionary</a>).</p>
<p><b>Senior management/directors:</b> A group of high-level executives that actively participate in the daily supervision, planning and administrative processes required by a business to help meet its objectives. The senior management of a company is often appointed by the corporation’s board of directors and approved by stockholders (<a href="#">CambridgeDictionary</a>).</p>
<p><b>C-suite:</b> The group of people with the most important positions in a company, whose job titles usually begin with C meaning “chief” e.g., Chief Operating Officer, Chief Financial Officer, and Chief Sustainability Officer. Also includes the leader, the CEO, as defined below.</p>
<p><b>Chief Executive Officer (or equivalent):</b> Top executive responsible for a company’s overall operations and performance. He or she is the leader of the company, serves as the main link between the board of directors (the board) and the company’s various parts or levels, and is held solely responsible for the firm’s success or failure. One of the major duties of a CEO is to maintain and implement corporate policy, as established by the board. Also called President or Managing Director, he or she may also be the chairman (or chairperson) of the board (<a href="#">CambridgeDictionary</a>).</p>
<p><b>Board member(s):</b> The Board of Directors is a group of individuals (members) elected to represent shareholders. A board’s mandate is to establish policies for corporate management and oversight, making decisions on major company issues. Every public company must have a board of directors. Some private companies also have a board of directors (<a href="#">CambridgeDictionary</a>).</p>

S-2a-2. At what level is overall accountability held for delivering the SDGs? (Select one)

- Not currently covered
- Middle management
- Senior management/directors
- C-suite (COO, CFO, CSO)
- Chief Executive Officer (or equivalent)
- Board member(s)
- Other

Please provide details.

S-2a-2a. Please provide name of colleague holding overall accountability for alignment with the SDGs.

S-2a.2b. Please provide the title of colleague holding overall accountability for alignment with the SDGs.

Example answer: Overall accountability for delivering to the SDGs sits with our CEO Paul Smith. Our CEO has made a personal statement to the SDGs in our latest annual report and Paul Smith is a signatory of the Nordic CEOs for a Sustainable Future initiative (see more here: <https://www.nordic-ceos.com/>).

### Additional reading

- CEO Guide, SDG Hub [here](#).
- Blueprint for Business Leaders on the SDGs [here](#).
- Chief Executives for Corporate Purpose (CECP) [here](#).
- Nordic CEOs for a Sustainable Future [here](#).
- Accenture CEO Study: The Path To 2030: [here](#).

## S-2b. Leadership Example

### Why this is important

To set the right tone and to ensure the successful delivery of the sustainability strategy, it is important that sustainability holds status within the company. To successfully demonstrate effective sustainability practices, companies need to do more than implement policies and procedures. The “tone from the top” should foster a culture of sustainability and senior staff should be accountable for ensuring sustainability practices are woven into the fabric of the business.

S-2b-1 Has your company’s CEO (or equivalent) publicly displayed leadership in fiber and materials sustainability during the reporting period? (Select applicable)

- No
- Yes, in a statement in annual report/on website
- Yes, C-suite executive presented at a major conference
- Yes, through corporate advocacy
- Yes, other

Definitions
<b>Publicly displayed leadership:</b> Refers to any public commitment to “fiber and materials sustainability” personally expressed by the CEO (or equivalent).
<b>Statement in company annual reports:</b> Formal written declaration in the company’s annual report (e.g., financial or sustainability report) related to the importance of fiber and materials sustainability.
<b>Presented at a major conference:</b> Presentation or public statement made by the CEO in a public multi-stakeholder conference, external to the company, addressing the topic of fiber and materials sustainability.

**Corporate advocacy:** A business activity that helps shape more sustainable behavior and choices across the economy: mobilizing others (policymakers, peers, investors, consumers, employees) to help reform policy, market incentives and other system conditions to drive social or sustainable development issues further (and faster) into the mainstream ([The SustainAbility Institute](#)).

**Other:** Any other means by which the CEO (or equivalent) in the company publicly expressed the importance of fiber and materials sustainability (e.g., published article, interview, campaign, social media statement).

#### Alignment with other reporting frameworks

- [GRI](#) Standards Disclosure 102-14: “A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.”
- The Global Fashion Agenda CEO Agenda.
- The [UN Global Compact commitment](#) from the Chief Executive (or equivalent, for non-business) – with support from the Board.
- CEO signatories to the [2025 Sustainable Cotton Challenge](#).

## S-3. Internal Engagement

### S-3a. Capacity Building

#### Why this is important

The delivery of a sustainability strategy is now recognized as “everybody’s business” and should be embedded into the organization. However, it is important that job descriptions explicitly include sustainability responsibilities. Key performance indicators (KPIs) for sustainability should be integrated throughout the company, and not only held within the sustainability team.

Staff should be equipped through training and capacity building, evaluated, and incentivized against the KPIs to ensure the successful delivery of the sustainability strategy, including responsibility for a more sustainable fiber and materials portfolio. C-suite and the Board of Directors are included in this section.

Responsibilities formalized in job descriptions, performance evaluation, and linked to incentivization schemes helps reinforce the priority of fiber and materials sustainability for the entire organization. Although training delivery vehicles may differ, ensuring executives and board members are kept informed and up to date on important risks, opportunities, emerging issues, etc. related to sourcing and impacts, is essential for informed decision-making.

#### What this question is looking for

Implementing a sustainability strategy requires a team effort, building capacity and incentivization. Ideally, sustainability “teams” would cut across the entire company. In the matrix provided key departments have been identified as important to the delivery and success of a sustainability strategy, including design, buying, and marketing. The role should not be held entirely by the sustainability department. Please check all areas (training, KPIs, and incentives linked to the job description and performance review) that apply.

For smaller companies, that might be depending on one employee or the company CEO/owner to fill several roles please complete the matrix accordingly. If for example one employee oversees design and sourcing and receives regular sustainability training, please check “regular training” for both “sourcing/design” and “product design”.

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S-3a-1. Has your company assigned responsibilities and incentivized building staff capacity to address sustainability in fibers and materials? (Select applicable).

Please provide details to support your answer in S-3a-1a.

- No
- We work only with external consultants
- We are building capacity within the sustainability department  
Please select all that apply.
  - Provide regular training
  - Responsibilities are written into job descriptions
  - Evaluate performance against performance indicators
  - Provide incentives/rewards for meeting targets/KPIs
- We are building capacity within and beyond the sustainability department  
Please select all that apply.
  - Provide regular training
  - Responsibilities are written into job descriptions
  - Evaluate performance against performance indicators
  - Provide incentives/rewards for meeting targets/KPIs

S-3a-1a. Please select all the responsibilities, support and incentives related to sustainability that apply.

Please note, your answers should correspond and match with the options selected in S-3a-1.

Department	Relevant	Regular training	Job description	Performance indicators	Incentives
Sustainability	<input type="checkbox"/>				
Sourcing/buying	<input type="checkbox"/>				
Product design	<input type="checkbox"/>				
Marketing/communication	<input type="checkbox"/>				
Sales staff and/or retail staff	<input type="checkbox"/>				
C-suite (CEO, CFO, COO)	<input type="checkbox"/>				
Board member(s)	<input type="checkbox"/>				

Please provide an example of training carried out for employees.

Example answer: We provide a yearly training for relevant employees on fiber certifications and fibers considered as more sustainable. We also train our teams on our strategies to reach our targets and inform them on our progress.

Please provide an excerpt of a job description and/or examples of sustainability KPIs.

Example answer: Sourcing department middle management position: “the employee will be working closely with the sustainability department to define on a yearly basis the more sustainable sourcing practices to be implemented in order to reach the company’s overall sustainability targets and commitments.

Please provide an example of incentives.

Example answer: We have an internal “sustainability champion” program which annually awards the top 3 employees based on their contribution to achieving our sustainability strategy. Our senior management staff in the sustainability team and the retail team also receives financial bonuses for meeting their sustainability KPIs.

### S-3a-2. Are the SDGs integrated into employee programs? (Select one)

#### Why this is important

Raising awareness and engaging the entire organization in the vision and purpose of the SDGs is essential to their delivery. Companies that put a broader purpose at the center of their business are more likely to attract talented, motivated, and loyal people to work for them. The SDGs can work as that broader vision.

- No
- We have started to integrate the SDGs into employee programs
- Yes, we have integrated the SDGs into employee programs

Definitions
<b>Employee programs:</b> May depend upon the role and part of the company the employee works in but could range from holding internal SDG training days and workshops, to assigning staff with responsibilities to contribute to and implement the SDG strategy, to integrating SDGs into employee volunteering programs.
<b>Started to integrate the SDGs:</b> Means your company has identified the importance of engaging staff in the SDGs and is finding ways to integrate activities into the corporate strategy.
<b>Integrated the SDGs:</b> Means your company is aligning its corporate strategy with the SDGs and identified ways to educate and empower staff to play an active role in SDG activities.

#### Additional reading

- Employees for the SDGs - Impact 2030 [here](#).
- How to Put the UN SDGs to Work, Benevity [here](#).
- UN Volunteerism [here](#).

Definitions
<b>Responsibilities:</b> Assigning roles and tasks to achieve sustainability objectives relative to fiber and materials.
<b>Sustainability department:</b> Company team responsible (strategy, implementation, organization, etc.) for sustainability topics in the organization.
<b>Beyond the sustainability department:</b> All other departments besides the sustainability department.
<b>C-suite:</b> Widely used vernacular describing a cluster of a corporation's most important senior executives. C-suite gets its name from the titles of top senior staffers, which tend to start with the letter C, for "chief", as in Chief

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Executive Officer (CEO), Chief Financial Officer (CFO), Chief Operating Officer (COO), and Chief Information Officer (CIO) (Investopedia). Chief Sustainability Officers (CSO) are also increasingly being nominated.

**Board member(s):** Group of individuals elected to represent shareholders.

### Definitions - Approaches

**Regular training:** Sustainability related training. Regular is defined as training at least every two years on the most important sustainability topics. The training should foster knowledge transfer, give rise to further innovation, efficiency, and competitive insight.

**Job description:** Refers to clearly defined sustainability responsibilities mentioned in job contracts, job profile descriptions, or annual job definitions.

**Performance indicators:** Refers to Key Performance Indicators (KPIs) for an employee and are related to sustainability. An example may be “increasing the sales of organic cotton products by 10% per year”.

**Incentives:** Inducement or supplemental reward that serves as a motivational device for employees in order to achieve sustainability objectives relative to fiber and materials (e.g., bonuses, compensation, recognition).

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## S-4. Materiality

### S-4a. Risk and Opportunity Assessment

#### Why this is important

Materiality assessments help a company identify its most "material issues". The process of identifying these issues, including risks and opportunities associated with fiber and materials use, involves reaching out to internal and external stakeholders to get their input. Materiality assessments also help companies determine what should be prioritized, what should be reported, and to whom.

#### What this question is looking for

This question is seeking to understand the extent to which materials production and sourcing risks are "material" to the company and integrated into the company's core risk review process. Please identify and "rank" a risk in terms of its priority (with 1 being the highest priority) to your company. Note, the listing incorporates economic, social, and environmental risks but appreciates lines are difficult to draw between each risk category.

#### S-4a-1. Does your company assess its environmental and socioeconomic risks and opportunities associated with its use of fibers and materials? (Select one)

- No
- Yes, for some of our fibers and materials
- Yes, for the majority of our fibers and materials
- Yes, for all of our fibers and materials

Please provide any additional information and/or weblinks.

Example answer: We have assessed the risk and opportunities related to different cotton, down, wool and polyester types - both in relation to environmental and socioeconomic impacts as well as in terms of financial risks and opportunities. Beyond this generic risk assessment on global level, we conduct comprehensive risk assessments for every new product and supplier.

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### S-4a-1-1. Which fiber and materials related risks and opportunities feature in your overall business risk review?

Please identify company key risks and opportunities and rank by priority (with 1 being the highest priority, select “not prioritized” if issue is a priority but no ranking has been carried out).

- Resource scarcity
- Climate change
- Water
- Biodiversity loss
- Deforestation/land use change
- Post-consumer textile waste
- Chemical use/toxicity
- Human rights
- Demographic changes
- Animal welfare
- Business disruptions
- Raw material price/volatility
- Supply security
- Reputational risks
- Regulatory risks
- Integrity risks
- Market demand
- Other

### S-4a-1-2. Which assessment process does your company use to assess its materials-related risks and opportunities?

- No assessment process
- Qualitative assessment process
- Quantitative assessment process
- Monetized assessment
- Materiality assessment
- Other

Please provide details.

Please briefly describe how your company assesses impacts and risks.

Example answer: We have an impact and risk assessment tool for various fiber types (e.g., conventional cotton, recycled polyester etc.) that assesses key risks based on global LCA data plus we add country level risk assessments wherever possible and available. The tool currently covers all our fibers except down and biosynthetic.

Business risks: We regularly assess the return on investment for the uptake of more sustainable fibers - not only in terms of direct sales revenues but also in terms of reputation and their importance for our “license to grow”. The awareness of sustainable fibers is increasing, and market opportunities are improving. We want to be a market leader in sustainable products.

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S-4a-1-3. Which decision making tools does your company use to quantify fiber and material related impacts? (Select applicable)

- No tool used
  - Textile Exchange tools
- Please specify tools used.

- Sustainable Apparel Coalition - Higg Material Sustainability Index (Higg MSI)
- Generic Life Cycle Assessments (LCAs)
- LCAs from suppliers
- LCAs we have commissioned and specific to our supply chain
- Environmental Profit and Loss (EP&L)
- Own tool
- Other

Please provide details.

Definitions
<p><b>Materiality:</b> The principle of defining the social and environmental topics that matter most to a business and its stakeholders. A materiality assessment is a process of identifying, refining, and assessing numerous potential environmental and social governance (ESG) issues that could affect a business, and/or its stakeholders, using insights to inform company strategy and reporting (KPMG).</p>
<p><b>Risk and opportunity assessment:</b> ISO define risk as to the “effect of uncertainty on the expected result”. Effective management of risk is talked well in advance to ensure there are fewer surprises, improved planning, effective decision making, and better relationships with stakeholders. Effective management of risk leads to better performance, continual improvement, and increases customer satisfaction. Opportunities are considered the positive side of risk. The goal of an assessment is to reduce risk and enlarge opportunities (ISO).</p>
<p><b>Risks:</b> Expressed in terms of a combination of the consequences of an event (including changes in circumstances) and the associated likelihood of occurrence (ISO). Risk, as referred to here, is considered related to a negative consequence. Risk includes impact risks, i.e., potential harm for the environment and society, as well as business risks, i.e., potential negative impact on the financial status of a company. Both types of risks are usually connected.</p>
<p><b>Opportunities:</b> A risk is a potential for a loss. An opportunity is a potential for gain. Most strategies and plans entail both risk and opportunity. As such, both play a role in decision making, strategy formation, and management.</p>
<p><b>Environmental:</b> Related to the environment which is defined as “surroundings in which an organization operates, including air, water, land, natural resources, flora, fauna, humans, and their interrelation” (ISO).</p>
<p><b>Socioeconomic:</b> Related to social and/or economic issues such as child labor or poverty and debt. Socioeconomic risk also includes animal welfare.</p>
<p><b>Animal welfare:</b> Freedom from hunger and thirst; freedom from discomfort; freedom from pain, injury, or disease; freedom to express normal behavior, freedom from fear and distress. The Five Freedoms here have been superseded by the Five Provisions <a href="#">here</a>.</p>

<b>Impact:</b> Any change that may be adverse or beneficial (ISO).
<b>Investors and risk:</b> Investors are increasingly paying attention to environmental, social and governance (ESG) risks when making investment decisions.
<b>Business risk review:</b> Refers here to the compilation of financial risks for the business due to sustainability issues related to fibers and materials, e.g., reputational risks due to uncovered animal welfare issues in the supply chain, supply chain interruptions due to climate change.
<b>Business risks:</b> Financial risks for the business due to sustainability issues related to fibers and materials, e.g., reputational risks due to uncovered animal welfare issues in the supply chain, supply chain interruptions due to climate change.
<b>Risk rating:</b> Order of all risks related to the fiber and material sustainability that have been identified as a potential business risk by importance (likelihood and magnitude).
<b>Definitions - Assessment types</b>
<b>Qualitative assessment:</b> In a qualitative risk assessment, risks are assessed in a non-numerical way.
<b>Quantitative assessment:</b> Risk quantification is a process to evaluate identified risks to produce data that can be used in deciding a response to corresponding risks.
<b>Monetized assessment:</b> Risk monetization is converting risks and opportunities identified into monetary value (e.g., USD).
<b>Materiality assessment:</b> A materiality assessment is an exercise in stakeholder engagement designed to gather insight on the relative importance of specific environmental and social governance (ESG) issues. The insight is most commonly used to inform sustainability reporting and communication strategies, but it also is valuable to strategic planning, operational management, and capital investment decisions.
<b>Other:</b> other risk assessment process, not listed in the question.

<b>Definitions – Risks/impact tools</b>
<b>Higg MSI:</b> The Sustainable Apparel Coalition’s Higg Materials Sustainability Index (Higg MSI) is a cradle-to-gate material scoring tool, that quantitatively measures the environmental impacts of material production in a common way. The scoring is based on LCA data. More information available <a href="#">here</a> .
<b>LCAs:</b> Life Cycle Assessment (LCA) is a compilation and evaluation of the inputs, outputs, and the potential environmental impacts of a product system throughout its life cycle (ISO).
<b>EP&amp;L:</b> The Environmental Profit & Loss (EP&L) was developed by Kering to measure and quantify the environmental impact of its activities. The EP&L has been made public for other companies to use. The EP&L measures carbon dioxide emissions, water consumption, air and water pollution, land use, and waste production along the entire

supply chain, thereby making the various environmental impacts of the Group’s activities visible, quantifiable, and comparable. More information can be found [here](#).

**Own tool:** Company-owned assessment tool refers to a tool developed by or for the company and used to assess environmental and socioeconomic risks specific to the company’s activities.

**Other:** Other standardized tools not listed here and that are used by the company to assess environmental and socio-economic risks related to its activities.

### Alignment with other reporting frameworks

- Linked to [GRI Standards Disclose 102-15](#): A description of key impacts, risks, and opportunities.
- Linked to [OECD Due Diligence Guidance](#) for Responsible Supply Chains in the Garment and Footwear Sector “Identify actual and potential harm in the enterprise’s own operations and in its supply chain”.
- The business risk sub-question is linked to [SASB](#): CG-AA-440a.1. Description of environmental and social risks associated with sourcing priority raw materials.
- The business risk sub-question is linked to [CDP](#) Forest, F2 Identification, and assessment of risks F3 Identified risks and opportunities.

### S-4a-2. Has your company mapped its identified risks and opportunities in relation to the SDGs? (Select one)

#### Why this is important

Companies may not be able to continue to create capital over the long term if natural, social, financial and manufactured capital is being eroded elsewhere. Each SDG represents a risk area that is already presenting challenges to businesses and society, and these risks are likely to only continue and grow if not addressed.

- No
- Yes, for some of our identified risks and opportunities
- Yes, for all of our identified risks and opportunities
- Yes, for all our identified risks and opportunities including country-level SDG risks and opportunities

Please briefly explain how your company has mapped its identified risks/opportunities to the SDGs.

Example answer: Our annual materiality assessment now incorporates SDG related risks and opportunities.

#### Definitions

**Country-level SDG risks and opportunities:** The 17 SDGs were adopted by 193 member states. Country-level priorities and national SDG strategies should be taken into consideration as companies assess the risk and opportunities associated with sourcing of fibers and materials. For information on country-level SDG activities refer to the SDG Index here and the SDG National Reporting Initiative [here](#).

**SDG risks and opportunities:** Supply chains are particularly exposed to the effects of climate change and depletion of natural resources, which aligns with SDG 12 Responsible Consumption and Production, 13 Climate Action, and 15 Life on Land. Geopolitical instability (SDG 16), inequality (SDG 10) and lack of development in some regions (SDG 1 No Poverty, 2 No Hunger, 3 Health and 4 Education) limit the potential of these emerging markets. Addressing these and other risks can make good business sense as stakeholders hold companies accountable for their role in

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creating or exacerbating these risks. Companies are able to maintain their social license to operate by responding to stakeholder needs in these areas ([EY](#)).

**Investors and SDG risk:** The SDGs represent the globally agreed world's most pressing environmental, social and economic issues and as such serve as a list of the material ESG (environmental, social, governance) factors that should be considered as part of an investor's fiduciary duty ([PRI and PwC](#)). Investors are increasingly paying attention to ESG risks when making investment decisions. Companies that publicly commit to the SDGs, link their strategic priorities to the SDGs (and measure, communicate and report on their progress toward the SDGs) send a strong message to investors about their capabilities to manage ESG risks and create competitive advantages related to ESG performance. Assisting communities to achieve the SDGs also creates opportunities for investors to manage their own risks and build out their portfolios ([EY](#)).

#### Additional reading

- The SDGs as a risk framework, UNPRI [here](#).
- Trucost SDG Evaluation Tool [here](#).
- Business and the SDGs: Best practices to seize opportunity and maximize credibility, Gold Standard [here](#).
- SDG Index [here](#). (For information on country-level SDG activities).
- SDG National Reporting Initiative [here](#). (For information on country-level SDG activities).

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## S-4b. Stakeholder Engagement

### Why this is important

Stakeholders, both internal and external, should be consulted to capture a range of expertise and perceptions, and insure against unexpected risks (or missed opportunities) occurring. Stakeholders are those who either affect, or are affected by, the activities of a company.

### What this question is looking for

This question asks companies which stakeholders it engages as part of its risk and/or materiality assessment; most importantly, how stakeholder engagement has influenced and shaped your company's decision-making. As evidence, please provide an example of meaningful stakeholder engagement.

### S-4b-1. Does your company consult with stakeholders as part of its fiber and materials risk/opportunity assessment? (Select one)

- No
- Yes

Please indicate the stakeholders your company consults with. (Select applicable)

- Employees
- Suppliers
- Feedstock producers
- NGOs
- Board of Directors
- Customers
- Governments/Regulators
- Investors/Analysts
- Independent experts
- Shareholders
- Local communities
- Indigenous leaders/communities
- Other companies active in same location
- Others

Please provide details.

local communities, seasonal workers

### S-4b-1a. Please provide an example of stakeholder engagement related to the sustainability of your fibers and materials.

Example answer: We engaged local NGOs, communities, farm workers and our cotton ginners in the assessment of cotton cultivation and ginning related risks and opportunities. The engagement formats were local community meetings and field and factory visits.

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## S-4b-2. Does your stakeholder engagement incorporate the SDGs? (Select one)

### Why this is important

Engaging stakeholders is an important step to achieve the Sustainable Development Goals. If we aim to succeed in implementing them, everyone must be on board.

- No
- Yes, we engage our stakeholders broadly on the SDGs
- Yes, we engage our stakeholders broadly on the SDGs and specifically in relation to fibers and materials

Example answer: We engaged local NGOs, communities, farm workers and our cotton ginneries in the assessment of cotton cultivation and ginning related risks and opportunities. The engagement formats were local community meetings and field and factory visits.

One example for meaningful stakeholder engagement in the reporting period was a community event in one of our cotton projects in India where we had the opportunity to speak to hired farm workers. Engaging with farm workers was beyond the scope of our sustainability strategy before but this event helped us to better understand the issues and how we can contribute to solving them.

Definitions – Stakeholders
<b>Stakeholder:</b> Those who either affect, or are affected by, the activities of a company.
<b>Stakeholder engagement:</b> Stakeholder engagement is the process by which an organization involves people who may be affected by the decisions it makes or can influence the implementation of its decisions.
<b>Consult:</b> Refers here to seeking information or advice from individuals or organizations external to the company. Stakeholder consultation could be both a one-way engagement (e.g., survey) or a two-way engagement (e.g., focus groups, interviews).
<b>Consultation:</b> Stakeholder consultation is a “one-way” process (e.g., survey, poll) and often a “one-off” experience where the company (the consulter) seeks input and insights from identified stakeholders.
<b>Engagement:</b> Stakeholder engagement usually involves a “two-way” dialogue (e.g., interviews, focus groups, community meetings) and aims to be as inclusive as possible, giving stakeholders (including lay people) a more active and participatory role. Engagement is often ongoing and aspires to build a collaborative culture and shared ownership of decision-making.
<b>Employees:</b> Worker holding an explicit or implicit employment contract which gives him or her a basic remuneration which is not directly dependent upon the revenue of the unit for which he or she works (ILO).
<b>Suppliers:</b> Organization or person that provides a product. The supplier may be the manufacturer or a distributor (ISO).
<b>Feedstock/fiber producers:</b> Refers here to any producer of feedstock, chemicals, pulp of fibers (pre-spinning).
<b>NGOs:</b> Non-profit, voluntary citizens’ groups, principally independent from government, which are organized on a local, national, or international level to address issues in support of the public good (EIGE).

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<b>Board members(s):</b> Group of individuals elected to represent shareholders.
<b>Customers:</b> includes here both end-users as well as any other organization that buys the company's products, e.g., retailers
<b>Governments/Regulators:</b> Refers to any governmental institution or expert committee organized on a local, national or international level. Includes government-backed sustainability textile initiatives, e.g., Partnership for Sustainable Textiles in Germany, Sustainable Clothing Action Plan (SCAP) in the UK, Dutch Agreement on Sustainable Garments and Textiles.
<b>Investors/Analysts:</b> Individual or organization that allocates capital to the company, or financial analysts.
<b>Indigenous people:</b> Indigenous peoples are distinct communities where the land and resources upon which they depend are inextricably linked to their identities and cultures.
<b>Independent experts:</b> A person or group with no material current or prior business or personal relationship with the company or the company's direction who is engaged, to a substantial extent, in the business of rendering opinions, e.g., researchers or academics.
<b>Shareholders:</b> The collective owners of a corporation (UNTERM).
<b>Others:</b> Other relevant stakeholders who have been consulted.

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## S-5. Customer Engagement

### S-5a. Product Labeling

#### Why this is important

Some companies are recognizing the role they can play in raising awareness and informing customers about sustainability issues and what they can do to support a more sustainable world through the choices they make as consumers. There is a subtle line between promotion and information, and it is often difficult to draw that line between the two forms of communication. One way to help ensure your awareness raising is more informational than promotional is to involve independent experts, non-profits, and other stakeholders in the development of your strategy and to refer your customers to information or websites that are independent from your own.

#### What this question is looking for

This question requests information that shows how the company is engaging with its customers, and society in general, on issues of sustainability particularly in respect to material production and associated risks and opportunities.

The question covers the use of certification and labeling that can support content claims and add confidence in the integrity of the claim. It also covers wider communication channels used by the company. Please select from the elements of consumer engagement that align with your company activities and provide supporting evidence.

#### S-5a-1. Does your company use consumer-facing labeling to communicate sustainability benefits? (Select applicable)

- No
  - Yes, we provide information on the standards and initiatives we use, to help customers make more sustainable choices
- Please indicate the methods used to inform customers. (Select applicable)
- We provide our own on-product labelling
  - We provide third-party product labelling
  - We provide in-store, off-product information
  - We provide information online about our use of standards and certifications

#### Definitions

**Product labeling:** Product labeling can be a useful way to communicate a product's sustainability attributes to customers. Labels can also be confusing and potentially misleading or incorrect, and therefore require careful consideration when deciding how and what to label.

**Third-party product labelling:** Products certified by a third-party (e.g., standards certification body) have been assessed or verified independently and ensure the product meets certain performance requirements.

**Actively engage:** Refers here to a proactive approach, where a company initiates communication and interactive engagement with the customer.

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## S-5b. Awareness Raising

### Why this is important

Individual action is as important as organizational action when it comes to sustainability and the world, we want for ourselves, our families, and generations to come. Companies can play a pivotal role in engaging their customers on the SDGs. Connecting customers to the origins of your products and the stories they tell are powerful ways to engage. Advising on product choice and care, reuse and end of use are all ways customers can contribute to the SDGs.

The [Good Life Goals](#) have been developed to personalize the SDGs. The Good Life Goals help businesses easily link the actions and lifestyles of their customers to the SDGs. This understanding can help brands and retailers engage with customers more effectively around the behaviors linked to their products and services to drive positive impact.

The [Good Life Goals](#) have been shaped through a multi-stakeholder collaboration between Futerra, the 10 Year Framework of Programmes (YFP) Sustainable Lifestyles and Education program, co-led by the governments of Sweden and Japan represented by the Stockholm Environment Institute (SEI) and the Institute for Global Environmental Strategies (IGES), as well as UN Environment, UNESCO and WBCSD.

### S-5b-1. Does your company engage customers on the sustainability benefits associated with “more sustainable” materials? (Select applicable)

- No
- Yes, we actively engage customers on sustainability issues beyond product labelling  
Please indicate the methods used to engage customers. (Select applicable)
  - We actively support our customers in their learning process (through campaigns, Earth Day, etc.)
  - We encourage our customers to ask questions (online, in-store, or through other channels)
  - We participate in open dialogues with our customers through social media
  - Other

Please provide details.

### S-5ab-2. Does your company engage its customers on the SDGs? (Select one)

- No
- We are in the early stages of engaging customers
- Yes, we are raising awareness of the SDGs with our customers

If engaging customers on the SDGs is selected, please provide details.

Example answer: We have started researching to better understand how other companies are engaging with customers and the public. We are also using the Good Life Goals as inspiration for our strategy.

### Additional reading

- The Good Life Goals [here](#).
- Green Biz: An approach to making the SDGs personal [here](#).
- One Planet Network: Sustainable Lifestyles and Education [here](#).

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## S-6. Investment

### Why this is important

Investment is important in order to scale the uptake of more sustainable fibers and materials. Additional investment, especially in the early stages, is often necessary to support the capacity, technical and operational development of the fiber or material. As the market matures the onus of responsibility should shift from “development” to business and marketplace rewards and incentives. However, there is likely to be a need for additional investment to bring a more sustainable fiber or material to scale. The activities or focus of this investment will differ depending upon the fiber or material. Collaborative investment through multi-stakeholder programs and partnerships can be particularly effective to address issues which are beyond the direct influence of individual companies.

### What this question is looking for

The investment question focuses on “if and how” companies are making investments to increase the sustainability of the specific Fiber (beyond certification) and/or the availability and scale of fiber(s) coming from sustainability programs.

## S-6a. Sustainability Investment

S-6a-1. Does your company invest in sustainability beyond the cost of sourcing more sustainable materials fiber options? (Select applicable).

Please provide details to support your answer in S-6a-1a.

- No
- Yes, we invest in programs/initiatives
- Yes, we invest in capacity building
- Yes, we invest in philanthropic spending
- Yes, we invest in innovation
- Yes, we invest in corporate financing
- Yes, we invest in impact
- Yes, we invest in green bonds
- Yes, we invest in sustainability-linked bonds
- Yes, we invest in other investments

Please provide details.

S-6a-1a. Please provide examples of key investments made.

Investment area	Investment type	Description of investment	investment
Total Investment			USD

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Definitions - Investment in sustainability
<p><b>Invest in sustainability:</b> The allocation of resources (in-kind or financial, internal, or external, individual or collaborative) in fiber and materials sustainability.</p>
<p><b>Sustainability:</b> Refers here to the company's own definition of sustainability.</p>
<p><b>Investment area:</b> Refers to the specific fiber/material i.e., cotton, wool, manmade cellulosics, polyester, polyamide, down, cashmere, rubber, other fiber/materials, non fiber/material specific)</p>
<p><b>Investment:</b> Please note that while the use of certified products is indeed a positive contribution, investment in the context of this question goes beyond product procurement.</p>
<p><b>Investment type:</b> The investment category as listed in the dropdown options i.e., (i.e., programs/initiatives, capacity building, philanthropic spending, innovation, corporate financing, impact investing, leather impact assessment (LIA), other)</p>
<p><b>Collaborative initiatives:</b> Refers to investments by the company in collaboration with others e.g., Organic Cotton Accelerator. Note, collaborative initiatives may include investments in "innovation" or "community programs" (the other options in the dropdown). See question specification above for instructions on how to approach this overlap.</p>
<p><b>Directly in supply partners:</b> Refers to investments given directly to suppliers, including farmers, with the aim of increasing the sustainability performance and availability. For example, "soil fertility" or "gender-based capacity building".</p>
<p><b>Invest in innovation:</b> Refers to investment in research and development of new ideas, tools, technologies, processes, etc. intended to increase the sustainability performance of cotton production e.g., "investment in an innovative cotton recycling process".</p>
<p><b>Invest in community programs:</b> Refers to investments made within the scope of a company's Corporate Social Responsibility (CSR) work and related to cotton production but having a broader impact on local communities.</p>
Definitions - Specificities of the investments
<p><b>In-kind:</b> Refers to investments not involving money or not measured in monetary terms.</p>
<p><b>Amount:</b> The financial sum of the investment made in the investment project over the reporting period.</p>
<p><b>Investment period:</b> Refers to the timeframe in which the investment is made. If it is an ongoing investment, please specify "on-going"; if it is a time-bound investment please specify the timeframe "20XX-20YY".</p>
<p><b>ROI expected:</b> Return on Investment (ROI) is the benefit (or return) of an investment divided by the cost of the investment. The checkbox is to be selected if an ROI is expected.</p>

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## S-6a-2. Is your company mobilizing funds to close the SDG investment gap? (Select applicable)

### Why this is important

Business strategies linked to the SDGs: Alignment of contribution to the SDGs with the long-term financial value for the company. The focus here is on how the business can best apply its skills and capabilities, including products and solutions, to advance the goals.

SDGs with the potential for greatest impact: Companies should prioritize the SDGs in areas most relevant to their business and where the greatest societal impact can be made. The process needs to be informed by assessing risks to people and the environment across the company's value chain to ensure that it does not offset the positive social and environmental impacts.

Targets in place to 2030: Targets demonstrate that the company is serious about optimizing the strategy for financial, environmental, and social value creation. A common starting point is using existing data that is already being collected and expanding from there.

- No
- Yes, through our own independent investments (corporate financing)
- Yes, through SDG-related public private partnerships (e.g., blended financing)
- Yes, through innovative investment schemes (e.g., SDG bonds)
- Yes, through SDG-related philanthropic funding schemes
- Yes, through other investment schemes

Please specify how your company is mobilizing money to fund the SDG investment gap.

### Definitions

**SDG related activities:** Any actions related to the SDGs including SDG mapping, SDG impact assessments or implementation of programs.

**SDG related activities and progress:** Any actions related to the SDGs including SDG mapping, SDG impact assessments or implementation of programs and measurable movement towards the SDGs over time. This may include progress in management, output or impact related KPIs (e.g., SDG related investment, fiber uptake or impacts).

### Alignment with other reporting frameworks

- Business reporting on the SDGs, GRI: [here](#).
- How to report on the SDGs, KPMG: [here](#).

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## S-7. Reporting

### S-7a. Public Reporting

#### Why this is important

“Sustainability reporting is the practice of measuring, disclosing, and being accountable to internal and external stakeholders for organizational performance towards the goal of sustainable development. Reporting enhances companies’ accountability for their impacts and therefore enhances trust, facilitating the sharing of values on which to build a more cohesive society.” ([GRI](#))

Reporting on fibers and materials, and supply chain activities, demonstrates leadership in this area and creates visibility for the company. It also shows a willingness to “open your books” and communicate risks, challenges, and opportunities associated with fibers and materials, as well as progress against key performance indicators (KPIs) and towards targets.

#### What this question is looking for

This question is interested in the scope and quality of information the company is providing in the public domain. It is looking for transparency and consistency in terms of regular updates on activities and progress tracking related to your materials strategy. Please provide a copy of your “annual” report (or similar) as evidence, ideally indicating specific pages for ease of mapping your survey responses to specific data.

#### S-7a-1. Does your company publicly report on its fiber and materials related sustainability activities and progress? (Select one).

Please provide details to support your answer in S-7a-1a.

- No
- We provide general information only
- Yes, we publicly report on our fiber and materials sustainability activities
- Yes, we publicly report on our fiber and materials sustainability activities and progress
- Yes, we publicly report on our fiber and materials sustainability activities and progress to a recognized framework

#### S-7a-1a. Please specify where your company publicly reports on its fiber and materials related sustainability activities (Select applicable)

- Not reporting
- Sustainability report
- Financial report
- Integrated report
- Other

Please provide details.

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S-7a-2. Does your company publicly report on its SDG related activities and progress? (Select one)

- No
- We provide general information only Sustainability reporting only
- Yes, we publicly report our SDG activities
- Yes, we publicly report our SDG activities and progress

S-7a-3. Does your company publicly report on its climate-related activities? (Select one)

- No
- We provide general information only
- Yes, we publicly report on our climate-related activities
- Yes, we publicly report on our climate-related activities and progress
- Yes, we publicly report on our climate-related activities and progress to a recognized framework  
Please provide details.

Definitions
<b>General information only:</b> Information on the website about work in fiber and materials sustainability but without a systematic annual or biannual update.
<b>Regularly report:</b> Implies an annual or biannual update.
<b>Activities:</b> Any actions related to the fibers and materials sustainability including risk assessments, implementation of programs, or sourcing more sustainable fibers and materials.
<b>Progress:</b> Refers here to the measurable movement towards a target over time. This may include progress in management, output, or impact related KPIs (e.g., investment, uptake, or impacts).
<b>Covers a minority:</b> Less than 50% of the fiber categories in the matrix which are selected as used.
<b>Covers a majority:</b> 50% or more of the fibers categories in the matrix which are selected as used.
Definitions - Public disclosure options
<b>Publicly disclosed:</b> Refers here to a situation in which an organization makes information available by publishing it or making it available for members of the public.
<b>Used:</b> The fiber was used for production in the reporting year.
<b>Risks:</b> Refers here to the public disclosure of environmental, socioeconomic, and/or animal welfare impacts and risks identified by the company and related to the fiber type. While impacts refer to general or actual harm, risks refer to potential harms.

<p><b>Management:</b> Any action taken related to the fibers and materials sustainability including risk assessments, investments, implementation of programs, or sourcing more sustainable fibers and materials.</p>
<p><b>Progress tracking:</b> Refers to tracking a measurable movement towards a target over time. This may include progress in management, output, or impact related KPIs (e.g., investment, uptake, or impacts).</p>
<p><b>Definitions – Reporting</b></p>
<p><b>Sustainability report:</b> A report published by a company or organization about the economic, environmental, and social impacts caused by its everyday activities. A sustainability report also presents the organization's values and governance model and demonstrates the link between its strategy and its commitment to a sustainable global economy.</p>
<p><b>Financial report:</b> Compiles the financial results of an organization that are released to the public.</p>
<p><b>Integrated report:</b> An integrated report is a concise communication about how an organization's strategy, governance, performance, and prospects, in the context of its external environment, lead to the creation of value in the short, medium and long term (<a href="#">Value Reporting Foundation</a>).</p>
<p><b>Other:</b> Another format, not listed here, of a report type or communication means in which the company regularly reports on fiber and materials.</p>
<p><b>Non-financial reporting regulations:</b> The non-financial reporting regulations are now in effect for EU-Public Interest Entities (PIEs) with over 500 employees. Companies reporting from January 2018 should ensure they are compliant with the regulations. While some requirements in non-financial reporting already existed, the updates to the Companies Act 2006 took this a step further. Three key areas: (1) Recognize the existence of the regulations, (2) Explain your policies and don't forget to mention any due diligence, and (3) Disclose your most important impacts – positive and negative (<a href="#">PWC</a>).</p>

### Additional reading

- Non-financial Reporting EU Directive [here](#).

## S-7b. Assurance

### Why this is important

The increase in sustainability reporting and the publication of the reports have been accompanied by growing interest in the accuracy of these reports, both within and external to the company. The use of external, independent reviews of sustainability management processes and final disclosures is intended to increase the robustness, accuracy, and trustworthiness of disclosed information.

### S-7b.1. How does your company assure the quality of its publicly reported fiber and materials related sustainability activities? (Select one)

- We do not have an assurance system
- Internal assurance process
- Standardized internal assurance system according to recognized procedures and principles

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- Independent third-party assurance using a standardized framework  
Please provide details.

- Other  
Please provide details.

**S-7b-2. How does your company assure the quality of its climate-related sustainability activities? (Select one)**

- We do not have an assurance system
- Internal assurance process
- Standardized internal assurance system according to recognized procedures and principles
- Independent third-party assurance using a standardized framework  
Please provide details.

- Other  
Please provide details.

Definitions – Data quality
<b>Internal assurance process:</b> The company has set up an internal procedure to review any fiber and material data that is publicly disclosed.
<b>Standardized internal data quality assurance system according to recognized procedures and principles:</b> Internal system to assure the data quality following best-practice methods and principles (e.g., GRI principles).
<b>Independent third-party review using a standardized framework:</b> Any fiber and material data that is publicly disclosed is reviewed by a person or body that is recognized as being independent of the parties involved, as concerns the issues in question. The review process follows a standardized methodology (e.g., ISAE 3000 and AA1000AS).
<b>Other:</b> Any other process or methodology used by the company to ensure the quality of fiber and material data publicly disclosed.

**Additional reading**

- The External Assurance of Sustainability Reporting, GRI: [here](#).

## Section I: Circularity

The MCI Survey covers company's approach to materials circularity. See the **Circularity Companion Guide** [here](#). This guide is intended as a resource to support companies responding to the Circularity Module of the Material Change Index (MCI) Survey.

## Section I: Sustainable Development Goals

The Sustainable Development Goals (SDG) questions are integrated into the survey. See the **SDG Companion Guide** [here](#). This guide is intended as an initial step towards further supporting the textile industry on alignment with the Sustainable Development Goals.

## Section II: Materials Portfolio

### Materials Balance Sheet

The **Materials Balance Sheet (MBS)** is a key section of the survey. We have developed a **Materials Balance Sheet Guide** aims to explain how to enter data on the volumes of materials which your company has placed onto the market for the reporting year. See [Materials Balance Sheet Guide](#) for further guidance to this section.

### Materials Management



#### **Suppliers:**

See Companion Guide for Suppliers for further guidance to this section

[FM-1 Risks](#) [FM-2 Transparency](#) [FM-3 Targets](#)

This chapter contains an overview of the questions to be complete in each of the corresponding FIBER/MATERIAL Modules. There is a standardized question set that runs across all FIBER/MATERIAL Modules.

The selection of materials used (BS-1-1) will determine the modules made available in the benchmark. In addition to the material-specific modules, there is the option to report up to two other key materials of your choice using a generic module question-set. To activate the generic modules please select "Other fibers" or "Other non-fibers".

For FIBER/MATERIAL specific definitions and references, please visits the associated chapters.

- [Cotton](#)
- [Wool](#)
- [Manmade Cellulosics](#)
- [Polyester](#)
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Please note: Material Change Index (MCI) participants are recommended to complete all modules of materials used, however only priority material module scores will contribute to your overall MCI score. Material Module participants are recommended to complete all priority material modules, and Material Trackers are recommended to complete FM-3 for priority materials.

## FM-1. Risk Management

This theme focuses on assessing if participants are actively managing outlined sustainability risks related to the FIBER/MATERIAL production. It also helps us to identify how the risks are managed and what progress is being made to reduce these risks.

### Why this is important

Identifying and actively managing risk and opportunity is good business practice and helps ensure the longer-term stability of the company and its operations. Issues such as climate change, availability and access to water, land use change, and biodiversity loss are considerations for most if not all businesses. This question itemizes risks directly associated with the production of FIBER/MATERIAL feedstock and asks how companies are mitigating risk through policy setting and strategy, use of certification and direct intervention, and the monitoring of its intervention and activities.

### What this question is looking for

FIBER/MATERIAL cultivation and FIBER/MATERIAL feedstock processing involves risk to the environment, people, and business operations. This question requires companies to identify and prioritize risks associated with FIBER/MATERIAL cultivation and FIBER/MATERIAL feedstock processing (including both primary and secondary e.g., recycled inputs), assess the coverage of risk management policies and strategies, and the extent to which mitigation measures and activities reduce risk.

## FM-1a. Feedstock Production

FM-1a-1. To what extent is your company managing risks associated with FIBER/MATERIAL feedstock production? (Select one)

Please provide details to support your answer in FM-1a-1a.

- Not managing risks
- Have a policy and/or strategy in place
- Use certification as a risk management tool
- Have a management system in place covering some key risks
- Have a management system in place covering all key risks

FM-1a-1a. Please indicate how FIBER/MATERIAL feedstock production risks are managed by your company.

Please identify key risks and rank by priority (with 1 being the highest priority).

Risks	Risk identified (rank 1 – 11)	Policy	Strategy	Program/Certification	Management system
Child labor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Forced labor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pesticide exposure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Poverty and debt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other labor related risks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Risks	Risk identified (rank 1 – 11)	Policy	Strategy	Program/Certification	Management system
Biodiversity loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deforestation/land use change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Soil degradation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water scarcity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water pollution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Greenhouse gas emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Integrity related risks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quality	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other key risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For "intervention" is selected, please provide details.

Example answer: Biodiversity loss/land-use change (e.g., deforestation for cotton production): we have financed an agroforestry cotton production pilot project in India  
 Poverty and debt: direct agreements with cotton producers: since 2016 we have set agreements on annual uptake volumes with some of our cotton producers and agree on pricing

For "results monitoring" is selected, please provide details.

Example answer: Water scarcity: we estimate the "water savings" by increasing our share of certain sustainable cotton programs every year

For "other key risk" is selected, please provide details.

## FM-1b. Processing

FM-1b-1. To what extent is your company managing risks associated with FIBER/MATERIAL processing? (Select applicable)

Please provide details to support your answer in FM-1b-1a.

- Not managing risks
- Have a policy and/or strategy in place
- Use certification as a risk management tool
- Have a management system in place covering some key risks
- Have a management system in place covering all the key risks

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FM-1b-1a. Please indicate how FIBER/MATERIAL processing risks are managed by your company.

Please identify key risks and rank by priority (with 1 being the highest priority)

Risks	Risk identified	Policy	Strategy	Program/Certification	Management system
Child labor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Forced labor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pesticide exposure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Poverty and debt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other labor related risks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Biodiversity loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deforestation/land use change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Soil degradation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water scarcity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water pollution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Greenhouse gas emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Integrity related risks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quality	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other key risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If “intervention” is selected, please provide details.

Example answer: We submit some of our ginners to third party audits for working conditions and legal compliance.

If “results monitoring” is selected, please provide details.

If “other key risk” is selected, please provide details.

Please complete the evidence tables to reflect coverage of risk by the following measures:

- Policy:** A policy is defined as “basic principles and associated guidelines, formulated and enforced by an organization, to direct and limit its actions in pursuit of long-term goals” (businessdictionary.com). Here, corporate policies must be signed off by senior management, be annually reviewed, and publicly available.

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Corporate policy refers to codes of conduct or supplier policies that set clear principles to be enforced by suppliers, to reduce identified environmental and socioeconomic risks.

- **Strategy:** A strategy is defined as a plan to achieve a long-term or overall objective (ISO). Strategy refers here to a corporate strategy which must be signed off by senior management, annually reviewed and aim to reduce identified environmental and socioeconomic risks. Regional sourcing strategies are included.
- **Certification:** This risk management approach is to be selected if the company relies on the conformity to a given second or third-party standard that addresses the identified risk in order to reduce it.
- **Intervention:** This risk management approach is to be selected if the company proactively intervenes in its supply chain by investing resources (monetary and non-monetary e.g., training etc.) beyond the terms of a certification schemes, with the aim to reduce identified risks.
- **Results monitoring:** A rigorous risk management system; includes the monitoring of risks identified and the impact of risk management approaches implemented. The results of the monitoring feedback into the risk management system, to re-assess risks.
- **Remains a priority risk:** This option is to be selected if, despite the implementation of the risk management approach(es) relative to an identified risk, monitoring results indicate that the risk remains a key risk.

#### Definitions - Risk and opportunity management

**Risk:** Risk is often expressed in terms of a combination of the consequences of an event (including changes in circumstances) and the associated likelihood of occurrence ([ISO/Guide 73:2009](#)).

**Opportunities:** Risk occurrence that would have a favorable impact ([ISO/TR 21506:2018](#)).

**Environmental risks and opportunities:** The environment defined as surroundings in which an organization operates, including air, water, land, natural resources, flora, fauna, humans, and their interrelation ([ISO 14050:2009](#)). Here referred to as regards to risks and opportunities that may impact the latter.

**Socioeconomic risks and opportunities:** Risks and opportunities related to social and/or economic issues such as child labor or poverty, and debt. Socioeconomic risks also include animal welfare risks.

#### Definitions - Implementation of risk assessment and management

**Assessed the environmental and socioeconomic risks:** Process of risk analysis, i.e., the systematic use of available information to identify hazards and to estimate the risk ([ISO 13022:2012](#)) and risk characterization; i.e., evaluation and conclusion based on identifying hazards, and the assessment of exposure and effects with regards to environmental and socioeconomic issues, ([ISO 15800:2019](#)).

**Risk management system in place:** Refers to having an existing system of “coordinated activities to direct and control an organization with regard to risk” (ISO).

## Definitions – Risk management approaches

**Policy:** A policy is defined as “basic principles and associated guidelines, formulated and enforced by an organization, to direct and limit its actions in pursuit of long-term goals” (businessdictionary.com).

**Strategy:** A strategy is defined as a plan to achieve a long-term or overall objective (ISO).

**Certification:** Second or third-party standard that addresses the identified risk to reduce it.

**Intervention:** Investing resources (monetary and non-monetary e.g., training etc.) beyond the terms of a certification scheme, with the aim to reduce identified risks.

**Results monitoring:** A rigorous risk management system, includes the monitoring of risks identified and the impact of risk management approaches implemented. The results of the monitoring should be fed back into the risk management system, to re-assess risks.

**Remains a priority risk:** Despite the implementation of the risk management approach(es) relative to an identified risk, monitoring results indicate that the risk remains a key risk.

## Definitions – Coverage

**Coverage:** The participant is requested to estimate the share of risks listed in the matrix covered by the selected risk management approach.

**Covers a minority of risks:** The risk management approach selected is implemented to mitigate below 50% of the environmental and socioeconomic risks listed in the matrix below.

**Covers a majority of risks:** The risk management approach selected is implemented to mitigate above 50% of the environmental and socioeconomic risks listed in the matrix below.

### Alignment with other reporting frameworks

- This question is linked to the section on page 46 of the [OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector: The “identification of actual and potential harms”](#).

### Additional reading

- UK Modern Day Slavery Act [here](#)
- ILO Fundamental Principles and Rights at Work [here](#)
- Responsible Sourcing Network [here](#)

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## FM-2. Transparency

### FM-2a. Country of Origin

#### Why this is important

Country of origin refers to the country where the FIBER/MATERIAL is grown, cultivated, or otherwise produced. Different countries of origin are associated with different geographical, environmental, socioeconomic, and political risks (for instance, water scarcity in many semi-arid cotton growing regions), they may also be temporal and evolving (such as changes in rainfall patterns). Knowledge of feedstock origin will be important to adequately responding to environmental and socioeconomic risks and opportunities since many are context specific.

#### What this question is looking for

Please estimate the share (percentage) of cotton sourced by your company within a known country of origin. You can list up to 10 “key” sourcing countries by share of total cotton sourced and by the share within each cotton program, including the share of conventional cotton. If you can provide more specific details of program location, please indicate from the drop-down options provided and add details in the text box. If no country-of-origin information is available, please select “no”.

#### FM-2a-1. Does your company know the countries of origin of its FIBER/MATERIAL feedstock? (Select one)

Please provide details to support your answer in FM-2a-2a.

- No
- Yes, for less than 25% of our FIBER/MATERIAL supply
- Yes, for 26%-50% of our FIBER/MATERIAL supply
- Yes, for 51%-75% of our FIBER/MATERIAL supply
- Yes, for more than 75% of our FIBER/MATERIAL supply
- Yes, for 100% of our FIBER/MATERIAL supply

#### FM-2a-2. Can your company estimate its FIBER/MATERIAL feedstock supply by country and site location? (Select one)

Please provide details to support your answer in FM-2a-2a.

- No
- By country of origin only
- By program
- By sourcing region or site location for some supply
- By sourcing region or site location for all supply

FM-2a-2a. Please indicate country share, program share, and knowledge of site location.

Please select the “Country of origin” from the dropdown list (column 1) and indicate the percentage of cotton sourced from each country in the “Country share (%)” (column 2) including "unknown" to capture any FIBER/MATERIAL sourced from unknown origins, and ensuring the column adds up to 100%.

Country of origin	Sourcing region/site location	Country share (%)	OFT share	OC share	BCI share	FT share	etc..
e.g., Unknown		50%	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e.g., China		20%	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e.g., Egypt		10%	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e.g., India		20%	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Total		100%					

Definitions
<p><b>Country of origin:</b> Country of origin knowledge is critical to understanding sourcing risks and opportunities within a geographical and societal context. In the case of virgin cotton “country of origin” refers to the country (nation) where the cotton is cultivated; in the case of recycled cotton “country of origin” refers to the country (nation) where the recycled cotton feedstock (pre and/or post-consumer waste) is collected.</p>
<p><b>Country share:</b> Refers here to the estimated share by volume of total FIBER/MATERIAL sourced in the reporting period</p>
<p><b>Location:</b> Is the more precise geographical location (e.g., region, province, state, district, catchment, GPS details, etc.) within the country of origin. Location provides important background and context for companies to determine environmental (including biodiversity) and socioeconomic impact, risk and opportunity.</p>

## FM-2b. Supply Chain Mapping

FM-2b-1. Has your company mapped out its FIBER/MATERIAL supply chains? (Select applicable)

- No
- Yes, we have mapped our supply at CMT level  
Please indicate the coverage. (Select one)
  - Covers a minority of supply at this level
  - Covers a majority of supply at this level
- Yes, we have mapped our fabric producer level  
Please indicate the coverage. (Select one)
  - Covers a minority of supply at this level
  - Covers a majority of supply at this level
- Yes, we have mapped our supply at spinner level  
Please indicate the coverage. (Select one)
  - Covers a minority of supply at this level
  - Covers a majority of supply at this level
- Yes, we have mapped our supply at fiber producer level  
Please indicate the coverage. (Select one)
  - Covers a minority of supply at this level
  - Covers a majority of supply at this level
- Yes, we have mapped our supply at feedstock supplier level  
Please indicate the coverage. (Select one)
  - Covers a minority of supply at this level
  - Covers a majority of supply at this level

## FM-2c. Supplier Listings

### Why this is important

Knowledge of an organization's supply chain is important to understand the total environmental and social impact of production and to assess risks and implement strategies to mitigate them.

### What this question is looking for

This is a twofold question, asking companies to estimate the extent to which they have mapped their supply chain, and made supplier listings publicly available. Companies are required to respond according to their knowledge of their supply chain "tiers" and by selecting from the "minority/majority" options to differentiate the depth and breadth of mapping and public reporting.

FM-2c-1. Has your company published its FIBER/MATERIAL supplier list? (Select applicable)

- No
- Yes, we publish our suppliers at CMT level  
Please indicate the coverage. (Select one)
  - Covers a minority of supply at this level
  - Covers a majority of supply at this level
- Yes, we publish our suppliers at fabric producer level  
Please indicate the coverage. (Select one)
  - Covers a minority of supply at this level
  - Covers a majority of supply at this level

- Yes, we publish our suppliers at spinner level  
Please indicate the coverage. (Select one)
  - Covers a minority of supply at this level
  - Covers a majority of supply at this level
  
- Yes, we publish our suppliers at ginner or shredder level  
Please indicate the coverage. (Select one)
  - Covers a minority of supply at this level
  - Covers a majority of supply at this level
  
- Yes, we publish our suppliers at feedstock supplier level  
Please indicate the coverage. (Select one)
  - Covers a minority of supply at this level
  - Covers a majority of supply at this level

### Definitions - Supply chain mapping

**Mapped supply:** Refers here to identifying suppliers along the supply chain (supply chain mapping). A supplier is considered as “mapped” if the company has identified at least the supplier’s contact information including contact person, phone number/email and official address.

Please note that the question is asked on a supplier level, not on a factory/mill/site level and thereby, in the case a supplier has different factory/sites/mills, a minimum is to have the supplier’s contact information and not necessarily to have details of each site.

### Definitions - Supplier levels

**CMT:** Cut, Make, and Trim; suppliers that manufacture the final products.

**Fabric producers:** Suppliers that process cotton yarn into fabric.

**Spinners:** Suppliers that process (by spinning) ginned or recycled cotton fibers into yarn.

**Ginners:** Suppliers that process harvested cotton in order to separate cotton fiber from cotton lint and seed.

**Shredders:** Suppliers that shred, cut, and prepare the reclaimed cotton to be spun into recycled cotton yarn.

**Farmers:** Farmers/ranchers/herders/producers including landowners, cooperatives, contractors that grow and supply the raw material to the primary processor.

**Recycled feedstock suppliers:** Suppliers that provide the pre- or post-consumer feedstock for recycling.

### Definitions –Supply chain mapping/supplier listing coverage

**Coverage:** Refers here to the estimated share of FIBER/MATERIAL from publicly listed suppliers.

**Covers a minority of supply at this level:** Below 50% of FIBER/MATERIAL by volume is mapped/supplied by suppliers listed in the company’s public supplier listings.

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**Covers a majority of supply at this level:** Over 50% of FIBER/MATERIAL by suppliers listed in the company's public supplier listings.

#### Definitions - Public supplier listing

**Publish:** A company's supplier list is partially or fully available in the public domain. As a minimum, the name of the supplier and supplier type or tier must be indicated. The publication should either be made directly on the company's website or provided on request.

#### Alignment with other reporting frameworks

- [Fashion Transparency Index](#), Part 3 "Does the brand publish a list of its suppliers, from manufacturing to raw material level? If so, how much detail do they share?"
- [The Transparency Pledge](#), requiring the publication of manufacturing sites for participating companies.
- [OECD Due Diligence for Responsible Supply Chains in the Garment and Footwear Sector](#).

## FM-3. Targets

### FM-3a. Target Setting

#### Why this is important

Targets are powerful as they can focus attention on achieving desirable outcomes. SMART targets define precisely what a company wants to achieve and allow to measure progress.

#### What this question is looking for

"Targets" refer to the uptake volume commitments set by the company. Please complete the evidence table as this allows for more accurate tracking of progress against targets. If the company has already achieved the target (or has always been) e.g., 100% Organic Fairtrade, and there are no plans to adjust, please enter the historical date of achievement as "target year".

#### FM-3a-1. Has your company set SMART targets for increasing the uptake of more sustainable FIBER/MATERIAL? (Select applicable)

Please provide details to support your answer in FM-3a-1a.

- No
- Our targets are qualitative only
- Our SMART targets commit us to incremental growth for more sustainable FIBER/Materials
- Our SMART targets commit us to up to 50% more sustainable FIBER/Materials
- Our SMART targets commit us to beyond 50% more sustainable FIBER/Materials
- Our SMART targets commit us to 100% more sustainable FIBER/Materials
- Our SMART targets are aligned to the 2025 Sustainable Cotton Challenge/2025 Recycle Polyester Challenge (*in applicable Modules only*)
- Our SMART targets are public

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**FM-3a-1a. Please provide details on your company SMART uptake target(s).**

Please provide your company's overall target for more sustainable FIBER/MATERIAL and/or target for each FIBER/MATERIAL program used. If your company is reporting an overall target, please indicate which FIBER/MATERIAL program it covers in the portfolio coverage. If your company has a target for a planned program that is not currently in use, please provide this information in a planned program and describe the program below.

FIBER/MATERIAL program	Portfolio coverage	Uptake target	Unit	Baseline year	Target year	Public target	Setting year	Target adjusted

If target adjusted is selected, please provide details.

If planned program is selected, please provide details.

If your company has SMART targets beyond sustainable FIBER/MATERIAL uptake, please provide details.

## Definitions - SMART uptake target

**SMART target:** SMART stands for Specific, Measurable, Achievable, Realistic, and Time-bound. SMART target here refers to an aimed uptake of the more sustainable FIBER/MATERIAL to be reached by a set deadline.

**SMART uptake:** Refers to a targeted uptake of more sustainable FIBER/MATERIAL to be reached by a set deadline.

**Uptake:** Refers here to the consumption of more sustainable FIBER/MATERIAL, referred to in either percentage of total cotton consumption or actual volume of more sustainable FIBER/MATERIAL.

**Target year:** Deadline to reach the target.

**Baseline year:** The baseline year is a reference point in time against which progress is measured if the target is set relative to a baseline year.

**Public target:** A target that is made publicly available, either directly on the company's website or provided on request.

**Setting year:** Refers to the year the SMART target was first set.

**Target adjusted:** The aimed uptake and/or the deadline of the SMART target have been adjusted.

**More sustainable:** Refers to FIBER/MATERIAL programs the participant has defined as "more sustainable than conventional". Sustainable here refers to the company's own definition.

## Definitions – Units

**Unit:** Refers here to a standard measure that is used to express the uptake amounts.

**% of FIBER/MATERIAL:** Share of the more sustainable FIBER/MATERIAL program(s) uptake compared to the total FIBER/MATERIAL uptake.

**% of FIBER/MATERIAL programs:** Share of a specific FIBER/MATERIAL program uptake compared to the total uptake of more sustainable FIBER/MATERIAL programs.

**% over base year:** Percentage increase when compared to a baseline year, e.g., "by 2020 increase the uptake of the more sustainable FIBER/MATERIAL by 50% when compared to 2016".

**% year on year:** Annual increase, e.g., "between 2017 and 2018 increase the uptake of recycled FIBER/MATERIAL by 10%".

**Kg:** Kilogram.

**Mt:** Metric ton.

**Lbs:** Pound.

**Other unit:** Any other unit used to define the target, e.g., "number of PET bottles". Please specify the "other unit" referred to in the comment box designated for this clarification.

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## Section II: Materials Portfolio - Cotton

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This chapter includes additional, **Cotton** specific definitions and references. Please refer to the generic [Fiber Materials Portfolio \(FM\)](#) full set of survey questions.

### CO-P. Cotton Module Selection

Definitions – Cotton
<b>Cotton:</b> Is a fiber grown as a boll around the seeds of the cotton plant, a shrub native to tropical and subtropical regions.
Definitions – Cotton portfolio options
<b>Organic cotton (OC):</b> Output of organic farms that have been certified by an accredited certification body to comply with the USDA National Organic Program (NOP), Regulation (EC) 834/2007, or any (other) organic standard that is approved by the IFOAM Family of Standards. More information <a href="#">here</a> .
<b>Fairtrade cotton (FT):</b> Fairtrade is an initiative to make trade fair, empower small scale producers and workers and to foster sustainable livelihoods. More information <a href="#">here</a> .
<b>Cotton made in Africa (CmiA):</b> Cotton made in Africa is an initiative of the Aid by Trade Foundation (AbTF) that helps smallholder cotton farmers in Africa to improve their living conditions. If your company used CmiA organic, please select “organic cotton”. More information <a href="#">here</a> .
<b>Better Cotton (BCI):</b> Better Cotton Initiative – a not-for-profit organization aiming to make mainstream cotton production “better for the people who produce it, better for the environment it grows in and better for the sector’s future.” More information <a href="#">here</a> .
<b>REEL Cotton (REEL):</b> Responsible Environment Enhanced Livelihoods – a program run by CottonConnect to educate and build the capacity of smallholder cotton farmers. More information <a href="#">here</a> .
<b>Abrapa (ABR):</b> Brazilian cotton initiative. More information <a href="#">here</a> .
<b>Bayer e3 (e3):</b> Bayer/BASF cotton initiative. Bayer e3 has been sold to BASF and is no longer called e3 now. However, in the reporting period it was still called Bayer e3. More information <a href="#">here</a> .
<b>U.S. Trust Cotton Protocol:</b> A cotton initiative aiming continuously improve the growth of more sustainably grown cotton in the United States of America. More information <a href="#">here</a> .
<b>Field to Market (F2M):</b> US farming and supply chain program. More information <a href="#">here</a> .
<b>ISCC certified (ISCC):</b> ISCC is applicable to all field crops, including cotton. ISCC ensures that crops are not produced on land with high biodiversity and high carbon stock, good agricultural practices are applied to protect soil, water, air, and that human, labor, land rights are respected. More information <a href="#">here</a> .

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<b>myBMP (BMP):</b> Australian cotton initiative. More information <a href="#">here</a> .
<b>bioRe® Sustainable Cotton (bioRe):</b> Organic cotton grown in farms supported by the bioRe Association. More information <a href="#">here</a> .
<b>Regenerative Organic Cotton (ROC):</b> Regenerative agriculture includes any agricultural practice that increases soil organic matter from baseline levels over time. It includes techniques such as cover cropping, no-till, and crop rotation. More information <a href="#">here</a> .
<b>Transitional Organic Cotton (TOC):</b> Cotton produced on sites in-conversion to organic.
<b>Recycled cotton (rCotton):</b> Cotton that has been reprocessed from reclaimed material by means of a manufacturing process. Recycled cotton includes only mechanically recycled cotton. Chemically recycled cotton is a manmade cellulosic fiber (MMCF) which has to be reported in the MMCF module.
<b>Other cotton program (OtherCP):</b> Any other cotton program not listed by Textile Exchange and considered by the company as more sustainable than conventional. Please specify the OtherCP in the designated comment box.

#### Additional Reading

- For a more detailed overview of different cotton standards, refer to the Textile Exchange Preferred Cotton Matrix [here](#).

## CO-1. Risk Management

### CO-1a. Feedstock Production and CO-1b. Processing

<b>Definitions – Cotton production and processing</b>
<b>Cotton cultivation:</b> The act of preparing land, growing cotton on it and harvesting.
<b>Cotton feedstock:</b> Feedstock production and/or material processing up to "pre-spinning stage" (spinning and processes beyond are excluded).
<b>Cotton feedstock processing:</b> Refers to the processes required to transform cotton feedstock to cotton fiber, which corresponds to either ginning or mechanical recycling.
<b>Cotton processing:</b> refers to the processes required to transform cotton feedstock to cotton fiber, which corresponds to either ginning or mechanical recycling. Cotton ginning is the process of separating cotton fibers from their seeds.
<b>Ginning:</b> The process of separating cotton fibers from their seeds.
<b>Mechanical recycling:</b> Mechanical recycling takes waste and recycles it into a secondary material without changing its basic structure ( <a href="#">Cattermole Consulting</a> )
<b>Definitions – Risks related to cotton production</b>

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<p><b>Child labor:</b> Children's work which is of such a nature or intensity that it is detrimental to their schooling or harmful to their health and development (ILO).</p>
<p><b>Forced labor:</b> Situations in which persons are coerced to work using violence or intimidation, or by more subtle means such as accumulated debt, retention of identity papers or threats of denunciation to immigration authorities (ILO).</p>
<p><b>Other labor related risks:</b> Risks of not complying to the <a href="#">ILO Fundamental Principles and Rights at Work</a> and occupational safety and health risks beyond child labor and forced labor; e.g., compulsory labor, no freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.</p>
<p><b>Health and safety:</b> Risks related to occupational health and safety in ginning facilities or cotton recycling facilities.</p>
<p><b>Exposure to pesticides:</b> For agricultural practices that use pesticides, there is a high likelihood for workers to be directly exposed to chemicals that are harmful for human health, if no protection measures are taken for storage, preparation, use and disposal of them. Illness and other health impacts can be acute or chronic. Family and child exposure can also occur through unsafe handling and storage of chemicals.</p>
<p><b>Energy use:</b> Refers here to potentially high and inefficient energy use in production as well as the use of non-renewable energy.</p>
<p><b>Water scarcity:</b> Defined as ratio of freshwater use (both direct and indirect water) to water availability (Textile Exchange, based on the Water Footprint Network). The risk is the potential lack of sufficient available water resources to meet the demands of multiple water usage within a region.</p>
<p><b>Water pollution:</b> Phenomenon in which water is polluted by deleterious substances (ISO 13315-1:2012(en), 3.18); e.g., nutrient, and chemical (including pharmaceutical products) emissions to water body.</p>
<p><b>Soil degradation:</b> A change in the soil health status resulting in a diminished capacity of the ecosystem to provide goods and services for its beneficiaries. Degraded soils do not provide the normal goods and services of the soil in its ecosystem (FAO). Soil degradation can result from the following processes but is not limited to: Soil salinization - accumulation of excess salts in the root zone resulting in a partial or complete loss of soil productivity (FAO). Soil erosion-natural process of soil loss or degradation that results in partial or complete loss of agricultural or livestock productivity. It can be naturally caused by the abrasive action of water or wind, and enhanced by overgrazing, or by unsuitable cultivation practices (FAO). Soil fertility loss - soil fertility is the capacity to receive, store and transmit energy to support plant growth. It is the component of overall soil productivity that deals with its available nutrient status, and its ability to provide nutrients out of its own reserves and through external applications for crop production (FAO). The soil fertility loss decreases overall soil productivity.</p>
<p><b>Biodiversity loss/land use change:</b> Biodiversity loss is the loss of “the range of genetic differences, species differences and ecosystem differences in a given area” (UN). Negative land-use change: The extent, and type of land use directly affects wildlife habitat and thereby impacts local and global biodiversity. Human alteration of landscapes from natural vegetation to any other use typically results in habitat loss, degradation, and fragmentation, all of which can have devastating effects on biodiversity. Land conversion is the single greatest cause of extinction of terrestrial species. (Bierregaard, Richard; Claude Gascon; Thomas E. Lovejoy; Rita Mesquita, eds. (2001). Lessons from Amazonia: The Ecology and Conservation of a Fragmented Forest. ISBN 0-300-08483-8).</p>
<p><b>Climate change:</b> Risks of emitting or inhibiting the natural absorption of greenhouse gas which contribute to global warming and its subsequent consequences.</p>

**Poverty and debt:** Poverty and debt are considered together as debt is prevalent amongst cotton farmers and can be associated to persistent poverty. Poverty refers here to the risk of contributing to “a pronounced deprivation of well-being related to lack of material income or consumption, low levels of education and health, vulnerability and exposure to risk, and voicelessness and powerlessness” (FAO).

**Other key risks:** Other high priority environmental and socioeconomic risks identified by your company.

## CO-2. Transparency

### CO-2a. Country of Origin

#### Definitions

**Country of origin:** Country of origin knowledge is critical to understanding sourcing risks and opportunities within a geographical and societal context. In the case of virgin cotton “country of origin” refers to the country (nation) where the cotton is cultivated; in the case of recycled cotton “country of origin” refers to the country (nation) where the recycled cotton feedstock (pre and/or post-consumer waste) is collected.

**Cotton cultivation:** The act of preparing the land, growing cotton on it, and harvesting.

**Recycled cotton feedstock:** The pre- or post-consumer waste used as feedstock to produce recycled cotton.

### CO-2b. Supply Chain Mapping and CO-2c. Supplier Listings

#### Definitions – Supplier levels

**CMT:** Cut, Make, and Trim; suppliers that manufacture the final products.

**Fabric producers:** Suppliers that process cotton yarn into fabric.

**Spinners:** Suppliers that process (by spinning) ginned or recycled cotton fibers into yarn.

**Ginners:** Suppliers that process harvest cotton to separate cotton fiber from cotton lint and seed.

**Shredders:** Suppliers that shred, cut, and prepare the reclaimed cotton to be spun into recycled cotton yarn.

**Farmers:** Cotton farmers/producers including landowners, cooperatives, contractors that grow and supply the seed cotton to the gin.

**Recycled feedstock suppliers:** Suppliers that provide the pre- or post-consumer cotton feedstock for recycling.

### Alignment with other reporting frameworks

- [Sustainable Cotton Ranking](#), question 14 “Does your company publish a list of the country of origin of the cotton used?”.
- [Fashion Transparency Index](#), Part 3 “Does the brand publish a list of its suppliers, from manufacturing to raw material level? If so, how much detail do they share?”
- [The Transparency Pledge](#), requiring the publication of manufacturing sites for participating companies.
- [OECD Due Diligence for Responsible Supply Chains in the Garment and Footwear Sector](#).

## CO-3. Targets

Definitions
<b>More sustainable cotton:</b> All cotton initiatives, standards and processes distinguished by the company to have a higher sustainability performance than conventional cotton. Example: the company defines sustainable cotton as organic or recycled.
<b>SMART target:</b> SMART stands for Specific, Measurable, Achievable, Realistic, and Time-bound. SMART target here refers to an aimed uptake of the more sustainable FIBER/MATERIAL to be reached by a set deadline.

### Alignment with other reporting frameworks

- This question is linked to the Sustainable Cotton Commitment 2025.

## Section II: Materials Portfolio - Wool

[WO-1 Risks](#) [WO-2 Transparency](#) [WO-3 Targets](#)

This chapter includes additional, **Wool** specific definition and references. Please refer to the generic [Materials Portfolio \(FM\)](#) for the full set of survey questions.

### WO-P. Wool Module Selection

Definitions – Wool
<b>Wool:</b> Refers to sheep wool only in the survey. Other types of wool such as cashmere, mohair and others should be reported in the module “other fibers”.
Definitions – Wool portfolio options
<b>Organic wool (OW):</b> Output of organic farms that have been certified by an accredited certification body to comply with the USDA National Organic Program (NOP), Regulation (EC) 834/2007, or any (other) organic standard that is approved by the IFOAM Family of Standards. More information <a href="#">here</a> .
<b>Responsible Wool Standard (RWS):</b> Responsible Wool Standard – a Textile Exchange standard that ensures wool comes from sheep or goats that have been treated well. More information <a href="#">here</a> .
<b>Land to Market (EOV):</b> The EOV is the scientific methodology that measures and trends ecological outcomes on participating producers' land. It can be considered the empirical backbone of the Land to Market program. More information <a href="#">here</a> .
<b>ZQ New Zealand (ZQ-NZ):</b> Wool standard intended to address animal welfare, environmental and social considerations as well as wool quality. This option refers to wool certified ZQ in farms in New Zealand. More information <a href="#">here</a> .
<b>ZQ other countries (ZQ-Others):</b> Wool standard intended to address animal welfare, environmental and social considerations as well as wool quality. This option refers to wool certified ZQ in farms outside New Zealand. More information <a href="#">here</a> .
<b>Recycled wool (rWool):</b> Wool that has been reprocessed from reclaimed pre- and/or post-consumer material by means of a manufacturing process.
<b>Other wool programs (OtherWP):</b> If you are using any other more sustainable wool, please specify.
<b>Conventional wool (ConvW):</b> Conventional wool includes all mainstream wool not produced according to a more sustainable wool standard. Conventional wool production involves the risk of mulesing and other animal-welfare risks, amongst other impacts and risks.

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## WO-1. Risk Management

### WO-1a. Feedstock Production and WO-1b. Processing

Definitions – Wool production
<b>Sheep farming:</b> Sheep farming is the raising and breeding of domestic sheep.
<b>Wool feedstock:</b> Feedstock production and/or material processing up to "pre-spinning stage" (spinning and processes beyond are excluded).
<b>Wool feedstock processing:</b> The processes required to transform wool feedstock (greasy wool) to fiber which is ready to be worsted spun or woolen spun wool yarn. Common processes include scouring, carding, and for worsted spun yarn, combing.
<b>Mechanical recycling:</b> Mechanical recycling takes waste and recycles it into a secondary material without changing its basic structure ( <a href="#">Cattermole Consulting</a> ).
Definitions – Risks related to wool production
<b>Mulesing:</b> Mulesing is a surgical procedure during which the skin around the breech and tail area of Merino sheep is removed. It is usually carried out on young sheep before they reach six months of age. A local anesthetic is not used as this requires a veterinarian to administer the anesthetic and would make the operation prohibitively expensive. The loose skin is removed with a very sharp pair of shears. Once the wound has healed the skin become tight around the tail area and very little wool grows there. This permanently reduces the likelihood of urine and feces staining the area and making it attractive to the female Australian Sheep Blowfly. (University of Adelaide).
<b>Further animal welfare risks:</b> Hunger and thirst; discomfort; pain / injury / disease; no freedom to express normal behavior; fear and distress. The Five Freedoms see <a href="#">here</a> .
<b>Land degradation from grazing:</b> Land degradation has a wider scope than both soil erosion and soil degradation in that it covers all negative changes in the capacity of the ecosystem to provide goods and services ( <a href="#">FAO</a> ). To avoid land degradation progressive methods of land management to protect soil health, biodiversity and native species should be implemented, e.g., mitigate damage and improve soil health, protect and improve land biodiversity, use of minimum amounts of fertilizers and maintain the carrying capacity; use the minimum amount of pesticides.
<b>Labor related risks:</b> Risks of not complying to the ILO Fundamental Principles and Rights at Work and occupational safety and health risks, e.g., forced or compulsory labor, child labor, freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.
<b>Other key risks:</b> Other high priority environmental and socioeconomic risks identified by your company.
Definitions – Wool processing
<b>Wool processing:</b> Refers to the processes required to transform virgin or recycled wool feedstock to wool fiber. Virgin wool processing is the process of cleaning, scouring and drying wool (up to pre-spinning stage) or mechanical recycling.

Definitions - Risks related to wool processing
<b>Air pollution:</b> Usually the presence of substances in the atmosphere resulting either from human activity or natural processes, present in sufficient concentration, for a sufficient time and under circumstances such as to interfere with comfort, health or welfare of persons or the environment (ISO 4225:1994).
<b>Water pollution:</b> Phenomenon in which water is polluted by deleterious substances (ISO 13315-1:2012 (en), 3.18); e.g., nutrient and chemical emissions to water body.
<b>Water depletion:</b> The use or removal of water from a basin (a.k.a., watershed) that renders it unavailable for further use (UN).
<b>Climate change:</b> Refers to human activities that emit greenhouse gas or inhibit the natural absorption of greenhouse gas, which contribute to global warming and its subsequent consequences.
<b>Health and safety:</b> Occupational health and safety defined as “Concerns the physical and mental health of workers and includes the study of work methods, conditions of work and factors in the working environment that may cause diseases or injuries.” As well as “the protection of workers' lives and physical well-being by eliminating or controlling risks in the working environment or the system of work within which workers operate.” (ILO).
<b>Other labor related risks:</b> Risks of not complying to the <a href="#">ILO Fundamental Principles and Rights at Work</a> ; e.g., forced or compulsory labor, child labor, freedom of association.
<b>Chemical related risks:</b> Environmental, safety and occupational and public health risks related to the storage, handling, use, emission, and disposal of chemicals in the fiber production process.
<b>Energy use:</b> Refers here to potentially high and inefficient energy use in production as well as the use of non-renewable energy.
<b>Other key risks:</b> Other high priority sustainability risks identified by your company

## WO-2. Transparency

### WO-2a. Country of Origin

Definitions
<b>Country of origin:</b> Country of origin knowledge is critical to understanding sourcing risks and opportunities within a geographical and societal context. In the case of virgin wool “country of origin” refers to the country (nation) where the sheep are farmed; in the case of recycled wool “country of origin” refers to the country (nation) where the recycled wool feedstock (pre and/or post-consumer waste) is collected.
<b>Wool feedstock:</b> Feedstock production and/or material processing up to "pre-spinning stage" (spinning and processes beyond are excluded).
<b>Sheep farming:</b> Sheep farming is the raising and breeding of domestic sheep.

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**Recycled wool feedstock:** The pre- or post-consumer waste used as feedstock to produce recycled wool.

## WO-2b. Supply Chain Mapping and WO-2c. Supplier Listings

### Definitions – Supplier levels

**CMT:** Cut, make and trim; suppliers that manufacture the final products.

**Wool processors:** Suppliers that process the wool from raw fiber to fabric, including scouring, carding, combing, drawing, finishing, spinning and weaving.

**Collector:** Suppliers involved in the stages between the farms and the wool processors, including wool handling, grading, logistics, storage, testing, trading and preparation for export.

**Feedstock supplier:** Includes farms or recycled feedstock suppliers. Farms: any site where animals are raised for food production or for their wool, which might differ from the site they were born. Recycled feedstock suppliers: suppliers that collect pre- and/or post-consumer wool.

## WO-3. Targets

### Definitions – More sustainable wool

**More sustainable wool:** All wool initiatives, standards and processes distinguished by the company to have a higher sustainability performance than conventional wool. Example: the company defines sustainable wool as wool from animals that have been raised with respect to animal welfare 5 freedoms.

# Section II: Materials Portfolio - Manmade Cellulosics Fibers

[MC-1 Risks](#) [MC-2 Transparency](#) [MC-3 Targets](#)

This chapter includes additional, **Manmade Cellulosics** specific definition and references. Please refer to the generic [Materials Portfolio \(FM\)](#) for the full set of survey questions.

## MC-P. Manmade Cellulosics Module Selection

Definitions - Manmade cellulosics fibers
<b>Manmade cellulosic fibers (MMCFs):</b> Fibers coming from cellulosic matter of plants or reclaimed feedstock that is processed into a pulp, dissolved and then re-generated into a staple or filament fiber through a chemical process. Manmade cellulosic fibers include Viscose (rayon), Modal, Lyocell, Acetate, Triacetate and Cupro. Feedstocks include virgin wood, reclaimed feedstock like cotton linters and waste (e.g., citrus peel, straw, cardboard) or other feedstock like flax.
<b>Other manmade cellulosics:</b> Please note that new technologies such as Crailar and Spinnova are functionally equivalent to manmade cellulosics but not technically. Manmade cellulosic fibers based on such new technologies should be reported under “other manmade cellulosics”.
Definitions – Manmade cellulosics portfolio options
<b>Conventional Viscose (ConvVis):</b> Manmade cellulosic fibers obtained by the viscose process (ISO). Feedstock is of unknown origin or uncertified forestry.
<b>Conventional Lyocell (ConvLy):</b> Manmade cellulosic fibers obtained by dissolution, and an organic solvent (mixture of organic chemicals and water) spinning process, without formation of derivatives (EU Textile Labelling Regulation). Feedstock is of unknown origin or uncertified forestry.
<b>Conventional Modal (ConvMod):</b> Manmade cellulosic fibers obtained by a modified viscose process having a high breaking force and high wet modulus (EU Textile Labelling Regulation). Feedstock is of unknown origin or uncertified forestry.
<b>Conventional Acetate (ConvAce):</b> Manmade cellulosic fibers wherein less than 92% but at least 74% of the hydroxyl groups are acetylated (EU Textile Labelling Regulation). Feedstock is of unknown origin or uncertified forestry.
<b>Viscose-FSC (Vis-FSC):</b> Manmade cellulosic fibers obtained by the viscose process (ISO). Feedstock is from FSC certified forestry and processed in facilities certified FSC chain of custody up to at least fiber level (includes FSC-pure and FSC-mix).
<b>Viscose-PEFC (Vis-PEFC):</b> Manmade cellulosic fibers obtained by the viscose process (ISO). Feedstock is from PEFC certified forestry and processed in facilities certified PEFC chain of custody up to at least fiber level (includes PEFC-pure and PEFC-mix).

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<p><b>Viscose-FSC/PEFC (Vis-FSC/PEFC):</b> Manmade cellulosic fibers obtained by the viscose process (ISO). The participant knows that FSC or PEFC certified feedstock has been used but cannot distinguish whether it is FSC or PEFC. Processing facilities are certified FSC and/or PEFC chain of custody up to at least fiber level.</p>
<p><b>Viscose-Other FS (Vis-Other FS):</b> Manmade cellulosic fibers obtained by the viscose process (ISO). Feedstock is from forests certified by another standard than FSC or PEFC. Processing facilities may or may not be chain of custody certified.</p>
<p><b>Lyocell-FSC (Ly-FSC):</b> Manmade cellulosic fibers obtained by dissolution, and an organic solvent (mixture of organic chemicals and water) spinning process, without formation of derivatives (EU Textile Labelling Regulation). Feedstock is from FSC certified forestry and processed in facilities certified FSC chain of custody up to at least fiber level (includes FSC-pure and FSC-mix).</p>
<p><b>Lyocell-PEFC (Ly-PEFC):</b> Manmade cellulosic fibers obtained by dissolution, and an organic solvent (mixture of organic chemicals and water) spinning process, without formation of derivatives (EU Textile Labelling Regulation). Feedstock is from PEFC certified forestry and processed in facilities certified PEFC chain of custody up to at least fiber level (includes PEFC-pure and PEFC-mix).</p>
<p><b>Lyocell-FSC/PEFC (Ly-FSC/PEFC):</b> Manmade cellulosic fibers obtained by dissolution, and an organic solvent (mixture of organic chemicals and water) spinning process, without formation of derivatives (EU Textile Labelling Regulation). The participant knows that FSC or PEFC certified feedstock has been used but cannot distinguish whether it is FSC or PEFC. Processing facilities are certified FSC and/or PEFC chain of custody up to at least fiber level.</p>
<p><b>Lyocell-Other FS (Ly-Other FS):</b> Manmade cellulosic fibers obtained by dissolution, and an organic solvent (mixture of organic chemicals and water) spinning process, without formation of derivatives (EU Textile Labelling Regulation). Feedstock is from forests certified by another standard than FSC or PEFC. Processing facilities may or may not be chain of custody certified.</p>
<p><b>Modal-FSC (Mod-FSC):</b> Manmade cellulosic fibers obtained by a modified viscose process having a high breaking force and high wet modulus (EU Textile Labelling Regulation). Feedstock is from FSC certified forestry and processed in facilities certified FSC chain of custody up to at least fiber level (includes FSC-pure and FSC-mix).</p>
<p><b>Modal-PEFC (Mod-PEFC):</b> Manmade cellulosic fibers obtained by a modified viscose process having a high breaking force and high wet modulus (EU Textile Labelling Regulation). Feedstock is from PEFC certified forestry and processed in facilities certified PEFC chain of custody up to at least fiber level (includes PEFC-pure and PEFC-mix).</p>
<p><b>Modal-FSC/PEFC (Mod-FSC/PEFC):</b> Manmade cellulosic fibers obtained by a modified viscose process having a high breaking force and high wet modulus (EU Textile Labelling Regulation). The participant knows that FSC or PEFC certified feedstock has been used but cannot distinguish whether it is FSC or PEFC. Processing facilities are certified FSC and/or PEFC chain of custody up to at least fiber level.</p>
<p><b>Modal-Other FS (Mod-Other FS):</b> Manmade cellulosic fibers obtained by a modified viscose process having a high breaking force and high wet modulus (EU Textile Labelling Regulation). Feedstock is from forests certified by another standard than FSC or PEFC. Processing facilities may or may not be chain of custody certified.</p>
<p><b>Acetate-FSC (Ace-FSC):</b> Manmade cellulosic fibers wherein less than 92% but at least 74% of the hydroxyl groups are acetylated (EU Textile Labelling Regulation). Feedstock is from PEFC certified forestry and processed in facilities certified PEFC chain of custody up to at least fiber level (includes PEFC-pure and PEFC-mix).</p>

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**Acetate-PEFC (Ace-PEFC):** Manmade cellulosic fibers wherein less than 92% but at least 74% of the hydroxyl groups are acetylated (EU Textile Labelling Regulation). Feedstock is from PEFC certified forestry, processed in facilities certified PEFC chain of custody and the fiber is labelled PEFC (includes PEFC-pure and PEFC-mix).

**Acetate-FSC/PEFC (Ace-FSC/PEFC):** Manmade cellulosic fibers wherein less than 92% but at least 74 % of the hydroxyl groups are acetylated (EU Textile Labelling Regulation). The participant knows that FSC or PEFC certified feedstock has been used but cannot distinguish whether it is FSC or PEFC. Processing facilities are certified FSC and/or PEFC chain of custody up to at least fiber level.

**Acetate-Other (Ace-OtherFS):** Manmade cellulosic fibers wherein less than 92% but at least 74% of the hydroxyl groups are acetylated (EU Textile Labelling Regulation). Feedstock is from forests certified by another standard than FSC or PEFC. Processing facilities may or may not be chain of custody certified.

**Recycled cellulose - Cupro (rCell-Cupro):** Manmade cellulosic fibers obtained by the cuprammonium process (EU Textile Labelling Regulation). An example is Asahi Kasei's Bemberg™.

**Recycled cellulose - other (rCell- Other):** Manmade cellulosic fibers produced from reclaimed feedstock including agricultural waste/by-products (e.g., straw) and pre/post-consumer waste (e.g., citrus peel, cotton). The recycled feedstock may be mixed with virgin feedstock to produce the MMCF.

**Other Manmade cellulose program (OtherMP):** Manmade cellulosic fibers obtained from other processes than viscose, lyocell, modal, acetate or cupro processes. This includes, for example, Carbamate, Ioncell and other processes using ionic liquids as well as enzymatic dissolving. There are also new technologies in development which are cellulose based but not dissolving the feedstock. Technically speaking, they are not manmade cellulose but they should be reported under "other manmade cellulosic fibers" (e.g., Spinnova technology or Crailar). Any manmade cellulose made from non-forest and non-recycled feedstock such as manmade cellulose made from hemp or flax may also be reported here.

#### Alignment with other reporting frameworks

- **FSC:** Forest Stewardship Council (FSC) is an international not for-profit established to promote responsible management of the world's forests. More information can be found [here](#).
- **PEFC:** The Programme for the Endorsement of Forest Certification (PEFC) is an international, non-profit, non-governmental organization which promotes sustainable forest management through independent third-party certification. More information can be found [here](#).

## MC-1. Risk Management

### MC-1a. Feedstock Production

#### Definitions – Manmade cellulose production

**Forest based feedstock:** Production of cellulosic matter that can be processed into pulp and originates from forests (natural or plantations); e.g., wood.

**Forest:** Defined by the FAO as land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10 percent, or trees able to reach these thresholds in situ. It does not include land that is predominantly under agricultural or urban land use.

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**Recycled feedstock:** Feedstock from reclaimed material including agricultural waste/by-products (e.g., straw) and pre/post-consumer waste (e.g., citrus peel, cotton). The recycled feedstock may be mixed with virgin feedstock to produce the manmade cellulosic.

**Pulp processing:** Pulp is a lignocellulosic fibrous material prepared by chemically or mechanically separating cellulose fibers from the cellulosic feedstock (virgin or recycled).

**Fiber processing:** The chemical process of dissolving and re-generating cellulosic matter from pulp to a staple or filament fiber.

#### Definitions - Risks related to manmade cellulosic production

**Logging of high conservation value forests:** According to FAO high conservation value forests define as forests that possess one or more of the following attributes:

**HCV1 Forest areas** containing globally, regionally, or nationally significant concentrations of biodiversity values (e.g., endemism, endangered species, refugia).

**HCV2 Forest areas** containing globally, regionally, or nationally significant large landscape level forests, contained within, or containing the management unit, where viable populations of most if not all naturally occurring species exist in natural patterns of distribution and abundance.

**HCV3 Forest areas** that are in or contain rare, threatened, or endangered ecosystems.

**HCV4 Forest areas** that provide basic services of nature in critical situations (e.g., watershed protection, erosion control).

**HCV5 Forest areas** fundamental to meeting basic needs of local communities (e.g., subsistence, health).

**HCV6 Forest areas** critical to local communities' traditional cultural identity (areas of cultural, ecological, economic or religious significance identified in cooperation with such local communities) (FAO).

**Deforestation:** Deforestation is defined as the conversion of forest to non-forest (UNFCCC). All activities that contribute to deforestation should be considered, including illegal logging.

**Biodiversity loss/ land use change:** Long-term or permanent qualitative or quantitative reduction in components of biodiversity and their potential to provide goods and services, to be measured at global, regional and national levels (UN). This can be related to a number of factors including habitat loss and fragmentation, over-exploitation for commercialization, invasive species, pollution, global climate change and further factors.

**Climate change:** Refers to human activities that emit greenhouse gas or inhibit the natural absorption of greenhouse gas, which contribute to global warming and its subsequent consequences.

**Risks for indigenous communities:** Indigenous communities, peoples and nations are those which, having a historical continuity with pre-invasion and pre-colonial societies that developed on their territories, consider themselves distinct from other sectors of the societies now prevailing on those territories, or parts of them. They form at present non-dominant sectors of society and are determined to preserve, develop and transmit to future generations their ancestral territories, and their ethnic identity, as the basis of their continued existence as peoples, in accordance with their own cultural patterns, social institutions and legal system (Martinez Cobo, 1982).

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**Labor related risks:** Risks of not complying to the [ILO Fundamental Principles and Rights at Work](#) and occupational safety and health risks; e.g., forced or compulsory labor, child labor, freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.

**Product integrity:** The risk of a more sustainable material being contaminated in the supply chain, or deceptive practices causing the resulting material to not have the intended sustainability characteristics.

**Other key risks:** Other high priority environmental and socioeconomic risks identified by your company.

#### Additional reading

- Canopy’s guidance for companies to develop policies. More information [here](#).

## MC-1b. Processing

### Definitions – Manmade cellulosic fiber/filament processing

**Processing:** The chemical process of dissolving and re-generating cellulosic matter from pulp to a staple or filament fiber.

### Definitions - Risks related to pulp processing

**Air pollution:** Usually the presence of substances in the atmosphere resulting either from human activity or natural processes, present in sufficient concentration, for a sufficient time and under circumstances such as to interfere with comfort, health or welfare of persons or the environment (ISO 4225:1994).

**Water pollution:** Phenomenon in which water is polluted by deleterious substances (ISO 13315-1:2012 (en), 3.18); e.g., nutrient, and chemical emissions to water body.

**Water depletion:** The use or removal of water from a basin (a.k.a. watershed) that renders it unavailable for further use (UN).

**Climate change:** Refers to human activities that emit greenhouse gas or inhibit the natural absorption of greenhouse gas, which contribute to global warming and its subsequent consequences.

**Health and safety:** Occupational health and safety defined as “Concerns the physical and mental health of workers and includes the study of work methods, conditions of work and factors in the working environment that may cause diseases or injuries.” As well as “the protection of workers' lives and physical well-being by eliminating or controlling risks in the working environment or the system of work within which workers operate.” (ILO).

**Other labor related risks:** Risks of not complying to the [ILO Fundamental Principles and Rights at Work](#); e.g., forced or compulsory labor, child labor, freedom of association.

**Chemical related risks:** Environmental, safety and occupational and public health risks related to the storage, handling, use, emission and disposal of chemicals in the fiber production process.

**Product integrity:** The risk of a more sustainable material being contaminated in the supply chain, or deceptive practices causing the resulting material to not have the intended sustainability characteristics.

**Other key risks:** Other high priority environmental and socioeconomic risks identified by your company.

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## MC-2. Transparency

### MC-2a. Country of Origin

#### Definitions

**Country of origin:** Country of origin knowledge is critical to understanding sourcing risks and opportunities within a geographical and societal context. In the case of forestry based MMCF, “country of origin” refers to the country where the forest is located; in the case of recycled feedstock based cellulose, “country of origin” refers to the country where recycled feedstock (agricultural, pre- and/or post-consumer) is collected; in the case of agricultural feedstock based manmade cellulose, “country of origin” refers to the country where the feedstock is cultivated (act of preparing land, growing a crop on it and harvesting it).

#### Alignment with other reporting frameworks

- This question is linked to the CDP Forest F1.1a “[indicate from which state/region\(s\) and municipality\(ies\) your disclosed commodity\(ies\) originate](#)”.

### MC-2b. Supply Chain Mapping and MC-2c. Supplier Listings

#### Definitions - Supplier levels

**CMT:** Cut, make and trim; suppliers that manufacture the final products.

**Fabric producers:** Suppliers that process manmade cellulose from yarn to fabric.

**Spinners:** Suppliers that process manmade cellulose fibers into yarn.

**Fiber producer:** Suppliers that process pulp into manmade cellulose fibers.

**Pulp producer:** Suppliers that produce pulp from virgin or recycled feedstock.

**Feedstock suppliers:** Suppliers that supply virgin or reclaimed cellulose matter that can be processed into pulp.

## MC-3. Targets

#### Definitions – Commitments

**CanopyStyle Commitment:** Companies pledged to stop sourcing pulp from ancient and endangered forests. More information can be found [here](#).

**Changing Markets Roadmap:** Refers to Changing Markets’ Roadmap towards responsible viscose and modal fiber manufacturing. Signatories engage with their suppliers, calling on them to commit to closed-loop manufacturing by 2023-25. More information on the terms and conditions of the roadmap can be found [here](#).

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**Other public commitment:** Refers to any other public commitment made by the company to source sustainable alternatives of manmade cellulose and not listed in the survey. Sustainable refers to the company's own definition.

#### Alignment with other reporting frameworks

- [CDP Forest](#) (F6.1) “Has your company made a public commitment to reduce or remove deforestation and/or forest degradation from its direct operations and/or supply chain”.
- [CDP Forest](#) (F6.2) “Did you have any quantified targets for increasing sustainable production and/or consumption of your disclosed commodity(ies) that were active during the reporting year?”
- [CDP Forest](#) (F6.2a) Provide details of your target(s) for increasing sustainable production and/or consumption of the disclosed commodity(ies), and progress made.
- Canopy Hot Button Ranking: Canopy ranks viscose producers on their risk of sourcing from the world's endangered forests and on further related engagement. Those best in class are categorized as “green shirts”. The ranking is published in Canopy's yearly Hot Button Report. More information [here](#).

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# Section II: Materials Portfolio - Polyester

[PL-1 Risks](#) [PL-2 Transparency](#) [PL-3 Targets](#)

This chapter includes additional, **Polyester** specific definition and references. Please refer to the generic [Materials Portfolio \(FM\)](#) for the full set of survey questions.

## PL-P. Polyester Portfolio Module

Definition – Polyester
<b>Polyester</b> is a manmade synthetic fiber “composed of linear macromolecules having in the chain at least 85% by mass of an ester of a diol and terephthalic acid” (ISO).
Definitions - Polyester portfolio options
<b>Conventional polyester (ConvPET):</b> Virgin polyester including all mainstream polyester derived from non-renewable fossil-based resources, which are neither biobased nor recycled. Polyester refers here to PET and other polyester (e.g., PTT, PBT).
<b>Recycled polyester (rPET):</b> Polyester that has been reprocessed from reclaimed pre- and/or post-consumer material by means of a manufacturing process.
<b>Biobased polyester (bPET):</b> Polyester created from either a part percentage or 100% natural renewable resource. Polyester refers here to PET and other polyester (e.g., PLA, PTT, PBT).
<b>Other polyester program (OtherPET):</b> Any other polyester program not listed here and considered by the company as more sustainable than conventional. Please specify the OtherPET in the designated comment box. Polyester refers here to PET and other polyester (e.g., PTT, PBT).

## PL-1. Risk Management

### PL-1a. Polyester Production and PL-1b. Polyester Processing

Definitions – Polyester production
<b>Fossil based feedstock:</b> The extraction of fossil based raw material and the production of monomers used in the production of polyester polymers.
<b>Polyester feedstock:</b> Feedstock production and/or material processing up to "pre-spinning stage" (spinning and processes beyond are excluded).
<b>Polyester feedstock processing:</b> The mechanical and/or chemical process(es) required to transform the raw feedstock (virgin or reclaimed) to its material form under which it can be used for a wide variety of end applications (pre-spinning; spinning and processes further down the supply chain are excluded).

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**Recycled feedstock:** Feedstock from reclaimed material including agricultural waste/by-products (e.g., straw) and pre/post-consumer waste (e.g., citrus peel, cotton). The recycled feedstock may be mixed with virgin feedstock to produce the polyester.

#### Definitions - Risks related to polyester production

**Depletion of fossil-based resources:** Depletion of abiotic non-renewable resources.

**Climate change:** Risks of emitting greenhouse gas which contribute to global warming and its subsequent consequences.

**Energy use:** Refers here to potentially high and inefficient energy use in production as well as the use of non-renewable energy.

**Labor related risks:** Risks of not complying to the ILO Fundamental Principles and Rights at Work and occupational safety and health risks, e.g., forced or compulsory labor, child labor, freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.

**Chemical related risks:** Environmental, safety and occupational and public health risks related to the storage, handling, use, emission, and disposal of chemicals in the fiber production process.

**Risks for indigenous communities:** Indigenous communities, peoples, and nations are those which, having a historical continuity with pre-invasion and pre-colonial societies that developed on their territories, consider themselves distinct from other sectors of the societies now prevailing on those territories, or parts of them. They form at present non-dominant sectors of society and are determined to preserve, develop, and transmit to future generations their ancestral territories, and their ethnic identity, as the basis of their continued existence as peoples, in accordance with their own cultural patterns, social institutions and legal system (Martinez Cobo, 1982).

**Other key risks:** Other high priority environmental and socioeconomic risks identified by your company.

## PL-2. Transparency

### PL-2a. Country of Origin

#### Definitions - Country of origin

**Country of origin:** Country of origin knowledge is critical to understanding sourcing risks and opportunities within a geographical and societal context. In the case of recycled polyester “country of origin” refers to the country where recycled polyester feedstock (pre- and/or post-consumer) is collected. In the case of biobased polyester “country of origin” refers to the country where biobased polyester feedstock is harvested. Recycled polyester feedstock is defined as pre- or post-consumer waste used as feedstock to produce recycled polyester. Biobased polyester feedstock includes, and other renewable materials used to produce biobased polyester.

## PL-2b. Supply Chain Mapping and PL-2c- Supplier Listings

Definitions - Supplier levels
<b>CMT:</b> Cut, make and trim; suppliers that manufacture the final products.
<b>Fabric producer:</b> Suppliers that process polyester yarn into fabric.
<b>Spinner:</b> Suppliers that process polyester fibers into yarn.
<b>Fiber producer:</b> Suppliers that produce polyester fiber either by polymerization of virgin or biobased feedstock or through chemical or mechanical recycling of reclaimed feedstock.
<b>Chemical suppliers:</b> Suppliers that produce monomers or other chemicals that will be used in the polymerization of polyester. For mechanically recycled polyester, “chemical suppliers” refers to suppliers of recycled polyester chips used to produce fiber.
<b>Feedstock supplier:</b> Suppliers that produce feedstock used to produce polyester, and waste collectors for recycled polyester. Conventional feedstock suppliers refer to suppliers of crude oil. Recycled polyester feedstock suppliers refers to the pre- or post-consumer waste collectors. Biobased polyester feedstock suppliers refer to producers of plants and other renewable materials used to produce biobased polyester.

## PL-3. Targets

Definitions - More sustainable polyester
<b>More sustainable polyester:</b> Refers to all polyester initiatives, standards, and processes distinguished by the company to have a higher sustainability performance than conventional polyester, e.g., the company defines sustainable polyester as recycled.

### Alignment with other reporting frameworks

- Textile Exchange Recycled Polyester Challenge. More information [here](#).

## Section II: Materials Portfolio - Polyamide

[PA-1 Risks](#) [PA-2 Transparency](#) [PA-3 Targets](#)

This chapter includes additional, **Polyamide** specific definition and references. Please refer to the generic [Materials Portfolio \(FM\)](#) for the full set of survey questions.

### PA-P. Polyamide Portfolio Module

Definitions – Polyamide
<b>Polyamide:</b> is a manmade synthetic fiber “composed of linear macromolecules having in the chain recurring amide linkages at least 85% of which are joined to aliphatic or cycloaliphatic units” (ISO). Please note that all polyamide types are considered under this module: polyamide 6.6, polyamide 6, polyamide 6,.2, and polyamide 5.10 or other.
Definitions - Polyamide portfolio options:
<b>Conventional polyamide (ConvPA):</b> Conventional polyamide includes all mainstream polyamide derived from non-renewable fossil-based resources, which are neither biobased nor recycled.
<b>Recycled polyamide (rPA):</b> Polyamide that has been reprocessed from reclaimed pre- and/or post-consumer material by means of a manufacturing process.
<b>Biobased polyamide (bPA):</b> Polyamide created from either a part percentage or 100% natural renewable resource.
<b>Other polyamide program (OtherPA):</b> Any other polyamide program not listed by Textile Exchange and considered by the company as more sustainable than conventional.

### PA-1. Risk Management

#### PA-1a. Production

Definitions – Polyamide production
<b>Fossil based feedstock:</b> Non-renewable raw material used in the production of polyamide fiber.
<b>Polyamide feedstock:</b> Feedstock production and/or material processing up to "pre-spinning stage" (spinning and processes beyond are excluded).
<b>Polyamide feedstock processing:</b> The mechanical and/or chemical process(es) required to transform the raw feedstock (virgin or reclaimed) to its material form under which it can be used for a wide variety of end applications (pre-spinning; spinning and processes further down the supply chain are excluded).

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<p><b>Recycled feedstock:</b> Feedstock from reclaimed material including agricultural waste/by-products (e.g., straw) and pre/post-consumer waste (e.g., citrus peel, cotton). The recycled feedstock may be mixed with virgin feedstock to produce the polyamide.</p>
<p><b>Definitions - Risks related to polyamide production</b></p>
<p><b>Depletion of fossil-based resources:</b> Depletion of abiotic non-renewable resources.</p>
<p><b>Climate change:</b> Risks of emitting greenhouse gas which contribute to global warming and its subsequent consequences.</p>
<p><b>Energy use:</b> Refers here to potentially high and inefficient energy use in production as well as the use of non-renewable energy.</p>
<p><b>Labor related risks:</b> Risks of not complying to the ILO Fundamental Principles and Rights at Work and occupational safety and health risks, e.g., forced or compulsory labor, child labor, freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.</p>
<p><b>Chemical related risks:</b> Environmental, safety and occupational and public health risks related to the storage, handling, use, emission, and disposal of chemicals in the fiber production process.</p>
<p><b>Microfibers:</b> Fibers that are shed from clothing during production, consumer use, or end of life, and end up as pollution in the environment (OIA/ EOG).</p>
<p><b>Product integrity:</b> The risk of a more sustainable material being contaminated in the supply chain, or deceptive practices causing the resulting material to not have the intended sustainability characteristics.</p>
<p><b>Other key risks:</b> Other high priority environmental and socioeconomic risks identified by your company.</p>

## PA-1b. Processing

<p><b>Definitions - Recycled polyamide feedstock</b></p>
<p><b>Recycled polyamide feedstock:</b> pre- or post-consumer waste used as feedstock to produce recycled polyamide.</p>
<p><b>Definitions - Risks related to feedstock production</b></p>
<p><b>Climate change:</b> Risks of emitting greenhouse gas which contribute to global warming and its subsequent consequences.</p>
<p><b>Energy use:</b> Refers here to potentially high and inefficient energy use in production as well as the use of non-renewable energy.</p>
<p><b>Labor related risks:</b> Risks of not complying to the ILO Fundamental Principles and Rights at Work and occupational safety and health risks, e.g., forced or compulsory labor, child labor, freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.</p>

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**Chemical related risks:** Environmental, safety and occupational and public health risks related to the storage, handling, use, emission, and disposal of chemicals in the fiber production process.

**Microplastics:** Risks that the production of the fiber will generate microplastics, defined as particles of less than 5mm in size.

**Other key risks:** Other high priority environmental and socioeconomic risks identified by your company.

## PA-2. Transparency

### PA-2a. Country of Origin

#### Definitions

**Country of origin:** Country of origin knowledge is critical to understanding sourcing risks and opportunities within a geographical and societal context. In the case of conventional polyamide, “country of origin” refers to the country where the non-renewable resources are extracted; in the case of recycled polyamide “country of origin” refers to the country where recycled polyamide feedstock (post and/or pre-consumer) is collected; in the case of biobased polyamide “country of origin” refers to the country where biobased polyamide feedstock is harvested.

### PA-2b. Supply Chain Mapping and PA-2c. Supplier Listings

#### Definitions – Supplier levels

**CMT:** Cut, make and trim; suppliers that manufacture the final products.

**Fabric producer:** Suppliers that process polyamide yarn to polyamide fabric.

**Spinner:** suppliers that process polyamide fibers into yarn.

**Fiber producer:** Suppliers that produce polyamide fiber either by polymerization of virgin or biobased feedstock or through chemical or mechanical recycling of reclaimed feedstock.

**Chemical supplier:** Suppliers that produce monomers or other chemicals that will be used in the polyamide fiber production. For mechanically recycled polyamide, “chemical suppliers” refers to suppliers of recycled polyamide chips used to produce fiber.

**Feedstock supplier:** Suppliers that produce feedstock used to produce monomers that will be used in the polymerization of polyamide, and waste collectors for recycled polyamide. Conventional feedstock suppliers refer to suppliers of crude oil used in the production of polyamide monomers. Recycled polyamide feedstock suppliers refer to the pre- or post-consumer waste collectors. Biobased polyamide feedstock suppliers refer to producers of plants and other renewable materials used to produce biobased polyamide.

## PA-3. Targets

### Definitions - More sustainable polyamide

**More sustainable polyamide:** All polyamide initiatives, standards and processes distinguished by the company to have a higher sustainability performance than conventional polyamide, e.g., the company defines sustainable polyamide as recycled

## Section II: Materials Portfolio - Down

[DN-1 Risks](#) [DN-2 Transparency](#) [DN-3 Targets](#)

This chapter includes additional, **Down** specific definition and references. Please refer to the generic [Materials Portfolio \(FM\)](#) for the full set of survey questions.

### DN-P. Down Portfolio Module

Definition – Down
<b>Down:</b> Fine feathers found under the exterior feathers of ducks and geese.
Definitions - Down portfolio options
<b>Conventional down (ConvD):</b> Conventional down includes all mainstream down not produced according to a more sustainable down standard. Conventional down production involves the risk of force-feeding, live-plucking and other animal-welfare risks, amongst other impacts and risks.
<b>Organic down (OD):</b> Output of organic farms that have been certified by an accredited certification body to comply with the USDA National Organic Program (NOP), Regulation (EC) 834/2007, or any (other) organic standard that is approved by the IFOAM Family of Standards. More information <a href="#">here</a> .
<b>Responsible Down Standard (RDS):</b> Responsible Down Standard – a Textile Exchange standard that ensures down and feathers come from ducks and geese that have been treated well. More information <a href="#">here</a> .
<b>Downpass (Downpass):</b> Certification scheme for companies in the down and feather industry. More information <a href="#">here</a> .
<b>Recycled Down (rDown):</b> Down that has been reprocessed from reclaimed post-consumer material by means of a manufacturing process. In the case of down, pre-consumer material is NOT considered as recycled.
<b>Other down program (OtherDP):</b> Any other down program not listed by Textile Exchange and considered by the company as more sustainable than conventional.

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## DN-1. Risk Management

### DN-1a. Feedstock production

Definitions – Down production
<b>Geese and duck farming:</b> The act of raising the animals (feeding, sheltering, and providing medical attention) up until slaughter.
<b>Conventional down:</b> Includes all mainstream down not produced according to a more sustainable down standard. Conventional down production involves the risk of force-feeding, live-plucking, and other animal-welfare risks, amongst other impacts and risks.
<b>Down feedstock processing:</b> Refers to the processes required to transform virgin or recycled down feedstock to its material form under which it can be used for a wide variety of end applications. Virgin down processing is the process of de-dusting, washing, and drying down.
<b>Recycled down:</b> post-consumer waste used as feedstock to produce recycled down.
Definitions – Risks related to down production
<b>Force-feeding:</b> Any form of feeding that forces the waterfowl to eat more than it wants/ needs. In particular, this refers to manual intervention using mechanical equipment (tubes) to increase the fat content, often for foie gras production (RDS v2.0).
<b>Live plucking:</b> Any form of removing down and feather from living waterfowl as well as forced or assisted molting (RDS v2.0).
<b>Other animal welfare risks:</b> hunger and thirst; discomfort; pain/ injury /disease; no freedom to express normal behavior; fear and distress. The Five Freedoms see <a href="#">here</a> .
<b>Labor related risks:</b> Risks of not complying to the <a href="#">ILO Fundamental Principles and Rights at Work</a> and occupational safety and health risks; e.g., forced or compulsory labor, child labor, no freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.
<b>Water pollution:</b> Phenomenon in which water is polluted by deleterious substances (ISO 13315-1:2012 (en), 3.18); e.g., nutrient and chemical (including pharmaceutical products) emissions to water body.
<b>Soil contamination:</b> Phenomenon in which soil is polluted by deleterious substances (ISO 13315-1:2012 (en), 3.15); e.g., nutrient and chemical (including pharmaceutical products) emissions to soil.
<b>Other key risks:</b> other high priority environmental and socioeconomic risks identified by your company.

## DN-1b. Processing

Definitions - Down processing
<b>Down processing:</b> Refers to the processes required to transform virgin or recycled down feedstock to its material form under which it can be used for a wide variety of end applications. Virgin down processing is the process of de-dusting, washing, and drying down.
Definitions - Risks related to down processing
<b>Water pollution:</b> Phenomenon in which water is polluted by deleterious substances (ISO 13315-1:2012 (en), 3.18); e.g., nutrient and chemical emissions to water body.
<b>Water depletion:</b> The use or removal of water from a basin (watershed) that renders it unavailable for further use (UN).
<b>Energy use:</b> Refers here to potentially high and inefficient energy use in production as well as the use of non-renewable energy.
<b>Health and safety:</b> Risks related to occupational health and safety in ginning facilities
<b>Other labor related risks:</b> Risks of not complying to the <a href="#">ILO Fundamental Principles and Rights at Work</a> and occupational safety and health risks beyond child labor and forced labor; e.g., compulsory labor, no freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.
<b>Other key risk:</b> Other high priority environmental and socioeconomic risks identified by your company.

## DN-2. Transparency

### DN-2a. Country of Origin

Definitions - Country of origin
<b>Countries of origin of its down:</b> Country of origin knowledge is critical to understanding sourcing risks and opportunities within a geographical and societal context. In the case of virgin down “country of origin” refers to the country where geese and ducks are farmed, which might differ from where the animals were born; in the case of recycled down, “country of origin” refers to the country where recycled down feedstock (pre and/or post-consumer) is collected.
<b>Geese and duck farming:</b> The act of raising the animals (feeding, sheltering, and providing medical attention) up until slaughter.
<b>Recycled down feedstock:</b> post-consumer waste used as feedstock to produce recycled down.

## DN-2b. Supply Chain Mapping and DN-2c. Supplier Listings

Definitions - Supplier levels
<b>CMT:</b> Cut, make and trim; suppliers that manufacture the final products.
<b>Down processors:</b> pre-processor/processors that clean and sort based on quality and down type.
<b>Collector / Slaughterhouses:</b> Suppliers that collect the down from smaller farms and/or slaughterhouses that process the birds for meat and down.
<b>Feedstock suppliers:</b> Includes farms and recycled feedstock suppliers. Farms: small farms and/or industrial farms where ducks and geese are raised for their meat. Recycled feedstock suppliers: suppliers that collect pre- or post-consumer down.

## DN-3. Targets

Definitions - More sustainable down
<b>More sustainable down:</b> Refers to all down initiatives, standards and processes distinguished by the company to have a higher sustainability performance than conventional down, e.g., the company defines sustainable down as down from animals that have been raised with respect to animal welfare 5 freedoms.

# Section II: Materials Portfolio - Leather Portfolio

[LE-1 Risks](#) [LE-2 Transparency](#) [LE-3 Targets](#)

## LE-P. Leather Module

This chapter includes additional, **Leather** specific definition and references. Please refer to the generic [Materials Portfolio \(FM\)](#) for the full set of survey questions.

### LE-P1. Module Selection

Definitions - Leather
<b>Leather:</b> Hide or skin tanned to be imputrescible (ISO 20346) and does not include alternatives to leather of non-animal origin.
<b>Alternatives to leather:</b> Material used to replace leather, for example by synthetic or biobased materials functionally similar to leather.
<b>Leather Working Group (LWG):</b> not-for-profit organization that offer a suite of auditing tools to assess the performance of companies operating within the leather production sector with respect to issues surrounding environment, chemical management, procurement, best practice, health and safety, and social responsibility.
Definitions - Leather portfolio options
<b>Bovine organic:</b> Organic certified hide or skin tanned to be imputrescible from bovines, including different cattle such as cow, buffaloes and similar.
<b>Bovine recycled:</b> Material that has been reprocessed from reclaimed pre- or post-consumer bovine leather by means of a manufacturing process.
<b>Bovine, LWG:</b> Hide or skin tanned to be imputrescible from bovines, including different cattle such as cow, buffaloes and similar, processed by suppliers certified by Leather Working Group (LWG).
<b>Bovine, Land to Market (EOV):</b> Hide or skin tanned to be imputrescible from bovines, including different cattle such as cow, buffaloes and similar, raised on land evaluated to the Ecological Outcomes Verification (EOV) developed by the Savory Institute. More information <a href="#">here</a> .
<b>Bovine, other program:</b> Other more sustainable bovine leather program. Leather is a hide or skin tanned to be imputrescible from bovines, including different cattle such as cow, buffaloes, and similar.
<b>Calf leather, organic:</b> Organic certified hide or skin tanned to be imputrescible from bovine calves, including different species such as cow, buffaloes, and similar.
<b>Calf leather, recycled:</b> Material that has been reprocessed from reclaimed pre- or post-consumer calfskin by means of a manufacturing process.

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<p><b>Calf leather, LWG:</b> LWG certified hide or skin tanned to be imputrescible from bovine calves, including different species such as cow, buffaloes, and similar.</p>
<p><b>Calf leather, other program:</b> Other more sustainable calfskin leather program. Calfskin is hide or skin tanned to be imputrescible from bovine calves, including different species such as cow, buffaloes, and similar.</p>
<p><b>Pigskin, organic:</b> Organic certified hide or skin tanned to be imputrescible from pigs.</p>
<p><b>Pigskin, recycled:</b> Material that has been reprocessed from reclaimed pre- or post-consumer pigskin by means of a manufacturing process.</p>
<p><b>Pigskin, LWG:</b> Hide or skin tanned to be imputrescible from pigs, processed by suppliers certified by Leather Working Group (LWG).</p>
<p><b>Pigskin, other program:</b> Any pigskin program, other than LWG, organic, or recycled and considered by the company as more sustainable than conventional and impacting the feedstock production or tanning.</p>
<p><b>Responsible Wool Standard (RWS):</b> Responsible Wool Standard – a Textile Exchange standard that ensures wool and skins comes from sheep or goats that have been treated well. More information <a href="#">here</a>.</p>
<p><b>Sheepskin, organic:</b> Organic certified hide or skin tanned to be imputrescible from sheep.</p>
<p><b>Sheepskin, recycled:</b> Material that has been reprocessed from reclaimed pre- or postconsumer sheepskin by means of a manufacturing process.</p>
<p><b>Sheepskin, LWG:</b> Hide or skin tanned to be imputrescible from sheep processed by suppliers certified by Leather Working Group (LWG).</p>
<p><b>Sheepskin, other program:</b> Any sheepskin program, other than LWG, organic or recycled and considered by the company as more sustainable than conventional and impacting the feedstock production or tanning.</p>
<p><b>Goatskin, organic:</b> Organic certified hide or skin tanned to be imputrescible from goat.</p>
<p><b>Goatskin, recycled:</b> Material that has been reprocessed from reclaimed pre- or post-consumer goatskin by means of a manufacturing process.</p>
<p><b>Goatskin, LWG:</b> Hide or skin tanned to be imputrescible from goats, processed by suppliers certified by Leather Working Group (LWG).</p>
<p><b>Goatskin, other program:</b> Any goatskin program, other than LWG, organic, or recycled and considered by the company as more sustainable than conventional and impacting the feedstock production or tanning.</p>
<p><b>Other leather programs:</b> Any leather program, other than LWG, organic, OVIS or recycled and considered by the company as more sustainable than conventional and impacting the feedstock production or tanning.</p>
<p><b>Conventional bovine:</b> Hide or skin tanned to be imputrescible from bovines, including different cattle such as cow, buffaloes and similar.</p>

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<p><b>Conventional calf leather:</b> Hide or skin tanned to be imputrescible from bovine calves, including different species such as cow, buffaloes and similar.</p>
<p><b>Conventional sheepskin:</b> Hide or skin tanned to be imputrescible from sheep.</p>
<p><b>Conventional goatskin:</b> Hide or skin tanned to be imputrescible from a goat, not produced according to a more sustainable standard.</p>
<p><b>Conventional leather, other species:</b> Hide or skin tanned to be imputrescible from animal species other than bovines, pigs, sheep or goat such as crocodile or fish leather. Other leather does not include recycled leather or any vegan alternative.</p>
<p><b>Bovine leather (BovineLE):</b> Hide or skin tanned to be imputrescible from bovines, including different cattle such as cow, buffaloes, and similar.</p>
<p><b>Pig leather (PigLE):</b> Hide or skin tanned to be imputrescible from pigs.</p>
<p><b>Sheep leather (SheepLE):</b> Hide or skin tanned to be imputrescible from sheep.</p>
<p><b>Goat leather (GoatLE):</b> Hide or skin tanned to be imputrescible from goat.</p>
<p><b>Other leather (OtherLE):</b> Hide or skin tanned to be imputrescible from animals' species other than bovines, pigs, sheep or goat such as crocodile or fish leather. Other leather does not include recycled leather or any vegan alternative.</p>
<p><b>Organic leather (OLE):</b> Leather output of organic farms that have been certified by an accredited certification body to comply with the USDA National Organic Program (NOP), Regulation (EC) 834/2007, or any (other) organic standard that is approved by the IFOAM Family of Standards.</p>
<p><b>Recycled leather (rLeather):</b> Material that has been reprocessed from reclaimed pre- or post-consumer leather by means of a manufacturing process.</p>
<p><b>Other leather program (OtherLP):</b> Any leather program, other than LWG, organic, OVIS or recycled and considered by the company as more sustainable than conventional and impacting the feedstock production or tanning.</p>

## LE-1. Risk management

### LE-1a. Feedstock Production

Definitions – Leather production
<b>Livestock farming:</b> The act of raising the animals (feeding, sheltering and providing medical attention) up until slaughter.
Definitions - Risks related to leather production
<b>Animal welfare risks:</b> Hunger and thirst; discomfort; pain/ injury/ disease; no freedom to express normal behavior; fear and distress. The Five Freedoms see <a href="#">here</a> .
<b>Deforestation:</b> Deforestation is defined as the conversion of forest to non-forest (UNFCCC). All activities that contribute to deforestation should be considered, including illegal logging.
<b>Land degradation from grazing:</b> Land degradation has a wider scope than both soil erosion and soil degradation in that it covers all negative changes in the capacity of the ecosystem to provide goods and services ( <a href="#">FAO</a> ). Land degradation refers more specifically in this context to the risks related to grazing practices.
<b>Environmental contamination:</b> Refers here more specifically to the emission of organic (nutrient) and pharmaceutical pollutants related to the farming practices of animals used for their leather.
<b>Labor related risks:</b> Risks of not complying to the ILO Fundamental Principles and Rights at Work and occupational safety and health risks, e.g., forced or compulsory labor, child labor, freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.
<b>Other key risk:</b> Other high priority sustainability risks related to leather feedstock production identified by your company.

### LE-1b. Processing

Definitions - Leather processing
<b>Leather processing:</b> Processes required to transform leather feedstock (hides or recycled feedstock) into leather for a wide variety of end applications, which corresponds to either preservation and tanning or recycling. Preservation and tanning include a series of processes by which raw animal skins and hides are converted into leather. The tanning process stabilizes the protein of the raw hide or skin, preventing putrefaction, and preparing it for a wide variety of end applications. Preservation and tanning here refers to the following processing stages: preservation, all beamhouse stages and all tanning stages. Post-tanning stages (including retainage, dyeing, fat liquoring and other mechanical operations) are excluded.
Definitions - Risks related to leather processing
<b>Air pollution:</b> Usually the presence of substances in the atmosphere resulting either from human activity or natural processes, present in sufficient concentration, for a sufficient time and under circumstances such as to interfere with comfort, health or welfare of persons or the environment (ISO 4225:1994).

**Water pollution:** Phenomenon in which water is polluted by deleterious substances (ISO 13315-1:2012 (en), 3.18); e.g., nutrient, and chemical emissions to water body.

**Water depletion:** The use or removal of water from a basin (a.k.a. watershed) that renders it unavailable for further use (UN).

**Energy use:** Refers here to potentially high and inefficient energy use in production as well as the use of non-renewable energy.

**Occupational health and safety:** “Concern the physical and mental health of workers and includes the study of work methods, conditions of work and factors in the working environment that may cause diseases or injuries.” As well as “the protection of workers' lives and physical well-being by eliminating or controlling risks in the working environment or the system of work within which workers operate.” (ILO).

**Other labor related risks:** Risks of not complying to the ILO Fundamental Principles and Rights at Work, e.g., forced or compulsory labor, child labor, freedom of association

**Other key risk:** Other high priority sustainability risks related to leather processing identified by your company.

## LE-2. Transparency

### LE-2a. Country of Origin

#### Definitions - Country of origin

**Countries of origin of its leather:** Country of origin knowledge is critical to understanding sourcing risks and opportunities within a geographical and societal context. In the case of virgin leather “country of origin” refers to the country where the livestock is farmed, which might differ from where the animals were born; in the case of recycled leather “country of origin” refers to the country where recycled leather feedstock (pre and/or post-consumer) is collected. Livestock farming refers to the act of raising the animals (feeding, sheltering and providing medical attention) up until slaughter. Recycled leather feedstock includes pre- or post-consumer waste used as feedstock to produce recycled leather.

### LE-2b. Supply Chain Mapping and LE-2c. Suppliers Listings

#### Definitions - Supplier levels

**CMT:** Cut, make and trim; suppliers that manufacture the final products.

**Finishing:** All post-tanning and finishing stages.

**Tanning:** Manufacturers that convert raw animal skins and hides into leather.

**Direct farms:** Farms where animals are raised up until slaughter.

**Birth farms:** Farms where animals are born. In some countries the birth farm and direct farm can differ, in particular for cattle and pigs.

## LE-3. Targets

#### Definitions - More sustainable leather

**More sustainable leather:** Refers to all leather initiatives, standards and processes distinguished by the company to have a higher sustainability performance than conventional leather. Example: the company defines sustainable leather as leather from animals that do not contribute to any deforestation. Example: the company defines sustainable leather as leather certified by the Leather Working Group.

## Section II: Materials Portfolio – Self-Selected Module(s)

[GE-1 Risks](#) [GE-2 Transparency](#) [GE-3 Targets](#)

This chapter includes additional, **Generic Self-Selected Materials** specific definitions and references. Please refer to the generic [Fiber Materials Portfolio \(FM\)](#) full set of survey questions.

### GE-P. Generic Self-Selected Materials Module

#### Why this is important

To get an overview of a company’s overall fiber portfolio, it is important to capture all other fibers not yet included in the benchmark survey and used in the reporting period; and to distinguish those with sustainability standards, programs, and/or initiatives to improve sustainability.

This section is also used by Textile Exchange to assess the transition of fiber uses and identify fibers of importance that should eventually be included in the benchmark survey.

#### Please note

This module is entirely voluntary. It has been provided as a "home" for companies wishing to report and store information of fiber and materials used but not covered by the benchmark (yet). While not exhaustive, it provides the opportunity to report across a broad spectrum of fibers and materials, i.e., from alternatives to cotton, to new and emerging innovative fibers and materials, through to the "balance" of a company's portfolio, such as polypropylene and acrylic. Volume-based data can be provided according to several sub-categories including recycled, renewable, and certified. This information is helpful for us as well as we plan the need for new modules and may also be important for other reporting standards and programs that your company is involved with.

### GE-P1. Portfolio Overview

GE-P1. Please select the “material” to benchmark.

Plant based	Animal based	Synthetics
<input type="checkbox"/> Coir (coconut) <input type="checkbox"/> Flax/linen <input type="checkbox"/> Hemp <input type="checkbox"/> Jute <input type="checkbox"/> Kapok <input type="checkbox"/> Ramie <input type="checkbox"/> Latex/natural rubber <input type="checkbox"/> Planed-based leather <input type="checkbox"/> Other plant-based fibers/materials	<input type="checkbox"/> Alpaca <input type="checkbox"/> Cashmere <input type="checkbox"/> Mohair <input type="checkbox"/> Silk <input type="checkbox"/> Other animal fibers/materials	<input type="checkbox"/> Acrylic <input type="checkbox"/> Elastane <input type="checkbox"/> Polypropylene, for fabric <input type="checkbox"/> Synthetic leather (e.g. PU, PVC) <input type="checkbox"/> Synthetic rubber <input type="checkbox"/> Other synthetic fibers <input type="checkbox"/> Other synthetics non-fibers

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## Definitions

**Fiber:** unit of matter characterized by its flexibility, fineness, and high ratio of length to maximum transverse dimension ([ISO 1968:2004](#)).

**Other fiber and materials:** refer here to any flexible material (beyond fibers and leather) used for fashion, sports/ outdoor or interior items, e.g., polyurethane sheets used as leather alternative.

## Definitions

**Other plant fibers:** Refers to any natural plant-based fiber other than: cotton, hemp, Flax/linen, Ramie, Jute, Kapok or Coir (coconut).

**Other animal fibers:** Refers to any fiber from animal origin other than silk, cashmere, mohair and other wool/ hairs.

**Other synthetic fibers:** Synthetic fibers are made of polymers that do not occur naturally but instead are produced entirely in the chemical plant or laboratory, almost always from non-renewable resources. Other synthetic fibers refer to any synthetic fibers other than polyester, polyamide, acrylic or elastane.

**Other fibers:** Refers here to any other fibers that are not found within the listed fibers provided (i.e., plant, animal, synthetic or manmade cellulose).

**Total other fibers:** Refers to the sum of all fibers that are not covered in the modules included in the benchmark survey (i.e., fibers other than cotton, down, wool, manmade cellulose, polyester and polyamide).

**Other recycled fibers:** Refers to any other fiber than cotton, down, wool, manmade cellulose, polyester, and polyamide, diverted from the waste stream during the manufacturing process or made with reclaimed post-consumer material.

**Other recycled (pre-consumer):** Refers to any other fiber than cotton, down, wool, MMCFs, polyester and polyamide, diverted from the waste stream during the manufacturing process.

**Other recycled (post-consumer):** Refers to any other fiber than cotton, down, wool, manmade cellulose, polyester and polyamide, made with reclaimed post-consumer material.

**Other renewable/biobased fiber:** Here referring to renewable/ biobased fiber other than plant-based fibers (cotton and other plant-based fibers covered in question OF-2), animal-based fibers (down, wool and other animal-based fibers covered in question OF-2), MMCFs, biobased polyester and biobased polyamide, e.g., other biosynthetic such as biobased elastane or soy-based azlon.

**Other certified fiber:** Here referring to certified fibers other than certified cotton, down, wool, MMCFs, polyester, and polyamide. Certified refers here to fiber production certification as well as supply chain verification model certification. Certification is defined as the assurance given by an independent certification body that a product, service or system meets the requirements of a standard (ISO). Here certification should be third-party. Third-party refers here to third-party certification. SO/IEC 17000 defines third party as a “conformity

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assessment activity that is performed by a person or body that is independent of the person or organization that provides the object, and of the user interests in that object”.

**Synthetic materials:** Here referring to any flexible material (beyond fibers and leather) used for fashion, outdoor/ sports or home textile items that is synthetic and made from non-renewable (virgin) resources (excluding biobased and recycled synthetic materials), e.g., polyurethane sheets used as leather alternative.

**Recycled materials:** Here referring to any flexible materials (not including fibers and leather) used for fashion items that are made from recycled resources, e.g., recycled polyurethane sheets used as leather alternative.

**Biobased materials:** Here referring to any flexible material (not including fibers and leather) used for fashion, outdoor/ sports or home textile items that is made from biobased resources. This includes (fully or partially) biobased synthetic materials as well as non-synthetic materials, e.g., Piñatex used as leather alternative.

**Other materials:** Here referring to any flexible material (not including fibers and leather) used for fashion, outdoor/ sports or home textile items that is neither synthetic nor recycled or biobased.

## Section III: Impact Modules

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. A Biodiversity module for gold was also developed through this partnership and with the assistance of TDI Sustainability.

In 2022, TFP joined together with Textile Exchange to integrate reporting for all three of its strategic pillars and now Textile Exchange's CFMB program provides modules for Fashion Pact signatories to report on progress in Climate and Oceans, as well as Biodiversity. There is also a new module exclusive to signatories regarding their participation in the Pact.

Biodiversity, Biodiversity – Gold, Climate, and Oceans modules are also available for those who are not Fashion Pact signatories. There is also a new Materials Impact section available for all participants.

## Section III: Impact Module - Materials

### MI-1. Impact monitoring

#### Why this is important

Being able to demonstrate that taking action results in real and meaningful change is probably the most important aspect of a company's work in sustainability. Approaches to measurement range from the use of scientific data, and studies such as Life Cycle Assessment (LCA) through to setting customized Key Performance Indicators (KPIs) directly in supply chains and tracking progress. LCA is an important tool, and the consensus is the need to move from "globalized averages" to more localized data combined with a wider scope of impact indicators that include socioeconomic. Regional and/or factory specific data can help identify hotspots for intervention and help focus supply partners on improvement programs.

Most literature on the topic of impact points to the complexity of measuring impact; the time frame (which is often long term since impact needs to be sustained); and the difficulty in identifying the specific cause of change. Another challenge is ensuring that one positive impact is not achieved at the expense of another. This is particularly important when it comes to sustainability, and the consideration of the interconnectivity between the environmental, social, and economic pillars. However, complexity should not deter companies from striving to understand and account for the impact of their interventions.

#### What this question is looking for

The first part of this question requires a company to identify the measurement tools it uses to gauge impact. The second part asks for evidence of improvement made. Please also note the difference between the use of a measurement tool to influence decision-making/measure impact, and the direct engagement at the supply level to make improvements and associated impact measurements.

## MI-1-1. Impact Measurement

MI-1-1. How is your company measuring its sustainability impact associated with FIBER/MATERIAL production? (Select applicable)

- We are not measuring
- We rely on industry tools and/or databases

For industry tools please specify:

Example answer: We are using the SAC MSI to measure the savings we are making by replacing conventional cotton use with more sustainable cotton options. The savings are calculated for GHG, water scarcity and abiotic resource depletion.

- We collect anecdotal feedback from our suppliers/programs
- We collect qualitative feedback from our suppliers/programs
- We collect quantitative feedback from our suppliers/programs

## MI-2. Impact Improvement

MI-2-1. Can your company show improvements in its sustainability impact associated with its FIBER/MATERIALS supply chains? (Select applicable)

- No
- Yes, through evidence provided by industry tool and related to increased use of lower impact materials
- Yes, we can show improvements through anecdotal feedback
- Yes, we can show qualitative evidence of a positive impact
- Yes, we can show quantitative evidence of a positive impact

MI-2-2. Please complete the table based on your responses to questions MI-1-1 and MI-2-1.

Materials	Impact measurement	Description of impact	Impact improvement	Description of impact improvement
Cotton				
Wool				
Manmade Cellulosics				
Polyester				
Polyamide				
Down				
Leather				
Self-selected 1				
Self-selected 2				
Material non-specific				

### Definitions - Impact measuring

**Measuring:** A means of assessing the effectiveness of activities and judging the significance of changes brought about by those activities.

**Measuring sustainability impact:** Measurement provides the qualitative and quantitative basis for the informed management of sustainability. It refers here to measuring any environmental and/or socioeconomic change that

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may be adverse or beneficial and wholly or partially resulting from the company's activities (e.g., implementation of a sustainability strategy, policy, project, etc.).

**Difference between direct and indirect measuring:** Measurements can be based on primary data collection or secondary data. Indirect measuring relies on secondary data and is a good start when primary data is not reliable or available. Inhouse or externally developed tools, including life cycle assessment, can help companies gauge positive and negative impacts. Direct (primary) data collection can enable a company to gauge its own impact on the sustainability of its supply.

**Further information:** The London Benchmark Group (LBG) provides a useful framework for companies to better understand measuring impact. The LBG Framework starts with "inputs" (what's contributed), "outputs" (what happens), and "impact" (what's changed). More information [here](#).

### Definitions - Impact measuring approaches and tools

**Anecdotal feedback:** Refers to unqualified feedback from stakeholders that sustainability improvements are associated with a program or through a specific intervention.

**Qualitative feedback:** Information relative to sustainability impacts or improvements provided in a non-numerical way.

**Quantitative feedback:** Information relative to sustainability impacts or improvements based on measured numerical data.

**Primary data:** Data that is collected by a researcher from first-hand sources, using methods like surveys, interviews, or experiments.

**Secondary data:** Data that has already been collected through primary sources and made readily available for researchers to use for their own research. It is a type of data that has already been collected in the past.

**Industry tools and databases:** Industry-wide recognized tools and databases that provide data to estimate sustainability impacts, such as the Higg MSI or the WALDB.

**Higg Materials Sustainability Index (Higg MSI):** A cradle-to-gate material scoring tool, developed by the Sustainable Apparel Coalition, that quantitatively measures the environmental impacts of material production in a common way. The scoring is based on Life Cycle Assessment (LCA). More information can be found [here](#).

**World Apparel & Footwear Life Cycle Assessment Database (WALDB):** Founded by Quantis together with a pre-competitive consortium of organizations and companies from the apparel and footwear sector to deliver data for environmental impact assessment and footprinting. Built primarily on LCAs. More information can be found [here](#).

### Definitions – Measuring improvement

**Measuring improvements:** Requires knowing who your suppliers are and where they are located around the world. Impacts are contextual, climate, geographical, socio-political, cultural, and educational. All these variables come into play and need to be considered when thinking about setting Key Performance Indicators (KPIs) and measuring improvements.

**Measuring improvements:** Requires knowing who your suppliers are and where they are located around the world. Impacts are contextual, climate, geographical, socio-political, cultural, and educational. All these variables

come into play and need to be considered when thinking about setting Key Performance Indicators (KPIs) and measuring improvements.

**Challenges in measuring improvements:** Measuring and proving impact at site level is not easy. Challenges range from agreeing the best indicators, to ensuring the impact is long-term (sustained post-intervention), comparative (against a control group), and robust (having the rigor and scale to be confident in the results).

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# Submission

## SO-1. Declaration

### Why this is important

The signature confirms that all answers have been provided in good faith and to the best of our knowledge are valid and complete.

### SO-1-1. Name of senior staff submitting the survey

First and Last name

### SO-1-2. Designation of practitioner submitting the survey

Senior Sustainability Manager

### SO-1.3. Date of survey submission

September 3, 2022

Survey submission needs to be signed off by a senior member of staff and a sign-off form uploaded.

## SO-2. Feedback

### Why this is important

Your feedback helps us to understand your experience on the benchmark submission in order to continuously improve the journey.

### SO-2-1. How do you rate your experience on the benchmark submission? (Select one)

- Very good
- Good
- Neutral
- Bad
- Very bad

### SO-2-2. Further feedback for Textile Exchange

## SO-3. Submit

- Submit

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# Linkages to other frameworks

This list here is not comprehensive. It focuses on some of the key linkages to other frameworks.

## CDP Forests

Material Change Index	CDP Forest
MC-P2. Types of MMCFs used	F0.5 Forest Risk Commodities used
MC-3a-1. Country of origin of the MMCFs	F1.1a "Indicate from which state/region(s) and municipality(ies) your disclosed commodity(ies) originate."
MC-5b. Sourcing volume for different MMC types (in mt)	F1.5a "Disclose your production and/or consumption data"
MC-4. Targets	F6.1 "Has your company made a public commitment to reduce or remove deforestation and/or forest degradation from its direct operations and/or supply chain"

## Global Reporting Initiative (GRI)

Material Change Index	GRI
PS-1. Portfolio Overview (total)	GRI 301-1 "Materials used by weight or volume"
PS-2. "Recycled fibers used and share of recycled fibers"	GRI 301-2 "Recycled input materials used" GRI 301-2a "Percentage of recycled input materials used to manufacture the organization's primary products and services"
CR-4b. Volumes of textiles collected (and P1 fibers used)	GRI 301-3 Reclaimed products (as % of sold products)

More information in our SDG mapping document.

## OECD

Material Change Index	OECD Due Diligence Guidance
CO-1, DN-1, WO-1, LE-1, MC-1, PL-1, PA-1 - Risk management incl. policies covering key risk per fiber type S-1 Strategy S-2 Accountability S-3 Internal Engagement	1. Embed responsible business conduct in enterprise policy and management systems
CO-1, DN-1, WO-1, MC-1, LE-1, PL-1, PA-1 - Risk management	2. Identify actual and potential harms in the enterprise's own operations and in its supply chain.
CO-1, DN-1, WO-1, MC-1, LE-1, PL-1, PA-1 - Risk management	3. Cease, prevent and mitigate harm in the enterprise's own operations and in its supply chain.
CO-5, DN-5, WO-5, MC-5, LE-5, PL-5, PA-5 - Uptake of more sustainable fibers	4. Track
S-6 Company reporting	5. Communicate

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The MCI does not comprehensively cover all aspects of the OECD Due Diligence Guidance but can be an important tool to start measuring, tracking, and integrating due diligence with regard to fiber and material production into the business.

## Partnership for Sustainable Textiles

More details can be found in the [Fiber Calculation Guide](#).

## SAC Brand & Retailer Module (BRM)

The MCI questions have been mapped to the [Sustainable Apparel Coalition - Brand and Retailer Module \(SAC BRM\)](#) and are aiming for alignment.

## SASB

Material Change Index	SASB
PS-6. Share of certified fibers	CG-AA-440a.2. Percentage of raw materials third-party certified to an environmental and/or social sustainability standard, by standard
S-4. Materiality CO-1, WO-1, DN-1, LE-1, MC-1, PL-1, PA-1 Risk management	CG-AA-440a.1. Description of environmental and social risks associated with sourcing priority raw materials

## Textile 2030 I Wrap UK

More details can be found in the [Fiber Calculation Guide](#).

## Science Based Targets (SBTs)

Material Change Index	SBTs
S-1b Public commitments	linked to <a href="#">SBTs</a>

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## Sustainable Development Goals and the MCI

See the [SDG Companion Guide](#).

### Additional reading

Sustainability Standards and the SDGs

ISEAL Standards and the SDGs: [here](#).

ISEAL/ WWF Report SDGs Mean Business: How credible standards can help companies deliver the 2030 agenda: [here](#).

United Nations Forum on Sustainability Standards (UNFSS) – Voluntary Sustainability Standards (VSS) and the SDGs: [here](#).

## United Nations Global Compact

Material Change Index	UNGC
S-1a-2. Sustainable Development Goals (SDGs)	<a href="#">UNGC</a> Communication on Progress (COP) section on SDGs

## Other

The MCI is linked to a variety of further frameworks.

Material Change Index	Other
CP-2c-3. Universe of sustainability indices	Dow Jones Sustainability Index (DJSI) FTSE4Good
S-1b. Public commitments - general	Science-based Targets (SBT) Fashion Industry Charter for Climate Action Global Fashion Agenda 2020 Commitment The Transparency Pledge
CO-4b-1. Public commitments - cotton	Cotton2025 Uzbek Cotton Pledge Turkmen Cotton Pledge
MC-4b-1. Public commitments - MMCs	CanopyStyle Commitment Changing Markets Roadmap
PL-4b-1. Public commitments - rPET	rPET Commitment

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### Other benchmarking programs of relevance to the textile industry

Textile Exchange acknowledges the role of benchmarking as a driver of corporate change. We are also aware of the resource required to participate. Our aim is to maximize value to participants, minimize effort required, and ensure the CFMB remains THE comprehensive benchmark for fiber and materials sustainability, while aligning and harmonizing with others wherever possible.

#### Corporate Human Rights Benchmark (CHRB) CHRB Ltd. <https://www.corporatebenchmark.org/>

**About:** The 2019 Corporate Human Rights Benchmark assesses 200 of the largest publicly traded companies in the world on a set of human rights indicators. The CHRB is owned by Corporate Human Rights Benchmark Limited (CHRB Ltd) and is the product of a collaboration between Aviva Investors, Business & Human Rights Resource Centre, Calvert Research and Management, Eiris Foundation, Institute for Human Rights and Business, and VBDO.

#### Fashion Transparency Index Fashion Revolution

<https://www.fashionrevolution.org/about/transparency/>

**About:** Fashion Transparency Index 2018 reviews and ranks 150 of the biggest global fashion and apparel brands and retailers according to how much information they disclose about their suppliers, supply chain policies and practices, and social and environmental impact.

#### KnowTheChain Benchmarks Humanity United

<https://knowthechain.org/benchmarks/>

**About:** The KnowTheChain benchmarks aim to help companies protect the wellbeing of workers by incentivizing companies and identifying gaps in each sector evaluated. KnowTheChain published its first set of benchmarks in 2016, and the second set, covering more than 120 companies, in 2018. The benchmarks focus on three sectors: Apparel & Footwear, Food & Beverage, Information & Communications Technology. KnowTheChain is a collaborative partnership between the Business & Human Rights Resource Centre, Humanity United, Sustanalytics, and Verité.

#### World Benchmarking Alliance:

<https://www.worldbenchmarkingalliance.org/>

It is developing the Gender Equality and Empowerment Benchmark (GEEB). This benchmark will assess and compare how companies in a select group of industries promote gender equality and empowerment. It covers how they contribute to SDG 5, a goal set to achieve gender equality and empower all women and girls.

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