



**Textile  
Exchange**

Corporate Fiber & Materials  
Benchmark Program

# SDG Companion Guide



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# The purpose of this guide

This guide is intended as an initial step towards further supporting the textile industry on alignment with the Sustainable Development Goals. The guide will evolve and become more granular over the years to come. Input from benchmark participants, as they deepen their SDG activities and reporting, will be a critical part of the improvement process.

The SDG Companion Guide provides:

- A convenient consolidated view of the SDG related topics and questions.
- A mapping of the SDG targets. This initial mapping exercise is an endeavor to link specific SDG targets with potential industry-specific indicators.
- A reframing of the SDGs for the textile industry.

It is worth noting that while the focus of the Corporate Fiber and Materials Benchmark is on fiber and materials, the SDG questions are not limited to this aspect of your business only. The SDGs are interconnected, and companies are invited to report on all aspects of SDG activities and progress.

# Introduction

The textile industry plays an important role in achieving the Sustainable Development Goals (SDGs). The changes made to the Corporate Fiber & Materials Benchmark survey this year means Textile Exchange can now more closely monitor and report SDG progress.

## The Corporate Fiber & Materials Benchmark Program

The Corporate Fiber & Materials Benchmark (CFMB) provides a robust structure to help companies systematically measure, manage and integrate a preferred fiber and materials strategy into mainstream business operations. Companies are also able to compare progress, and to transparently communicate performance and impact to stakeholders. From 2019, the Benchmark features an enhanced alignment with the Sustainable Development Goals.

## The Sustainable Development Goals

The Sustainable Development Goals — also known as the Global Goals or the SDGs, and formally named Transforming our World: the 2030 Agenda for Sustainable Development — are an inter-governmental agreement of the United Nations and 193 countries. The Global Goals provide a framework to be implemented by “all countries and all stakeholders, acting in collaborative partnership” around a set of 17 specific, aspirational goals that address the social, economic and environmental dimensions of sustainable development.

With 169 targets to be met by the year 2030, and over 232 indicators for measuring progress at country-level, the Global Goals were designed to stimulate positive outcomes for people, planet, prosperity, peace and partnerships. The core themes covered by the Global Goals (which include poverty, hunger, health and wellbeing, education, equality, sanitation, decent work, and production) also reflect current challenges and risks facing the apparel and textile sector (visit the Textile Exchange website, **Textiles for SDGs**, for more information [here](#)).

## Benchmarking and the Sustainable Development Goals

For the past two years (2017-2018), the CFMB survey has aligned SDG questions with the United Nations Global Compact - Communication on Progress (UNGC-CoP) SDG questions. This alignment allowed for two consecutive years of sector-specific data to accumulate. You can read more about the findings related to these initial years in our 2018 [SDG Insights Report](#).

In the revised CFMB survey (released May 2019), we maintain harmonization with the UNGC, and we have further enhanced the survey to capture more sector-specific SDG data. As a result, sector-specific leaderboards and sector-level Sustainable Development Goals insight will be part of the CFMB report due for release in the fall of 2019.

## Benchmark Framework

The Corporate Fiber and Materials Benchmark (CFMB) comprises of three sections: Section I: Strategy and Integration; Section II: Fiber and Materials Portfolio, and Section III: Circularity. The Sustainable Development Goals (SDGs) are embedded in the CFMB framework.

I. Strategy	II. Materials Portfolio							III. Circularity	
	Plant Fibers  Cotton	Animal Fibers & Materials  Wool		 Down	 Leather	Regenerated Fibers  Manmade Cellulosics	Synthetic Fibers  Polyester	 Polyamide	
Materials Strategy	Risk Management							Circularity Strategy	
Leadership	Investment							Business Models	
Internal Engagement	Transparency							Resource Efficiency	
Materiality	Targets							Design for Circularity	
Customer Engagement	Uptake							Textile Collection	
Reporting	Impact Monitoring							Recycled Content	

 The framework is aligned with the Sustainable Development Goals (SDGs).

## The SDGs are embedded in the CFMB framework in the following ways



**SDG strategic alignment:** The SDG circle icon identifies an [SDG alignment](#) question. There are ten SDG alignment questions.



**SDG 12 Responsible Consumption and Production:** The SDG 12 icon identifies links with [SDG 12](#) and associated targets 12.2, 12.4, 12.5, 12.6, 12.8. The survey does not ask specific SDG questions, instead it uses data reported in Section II: Fiber & Materials Portfolio and Section III: Circularity, to track progress to SDG 12.



**Prioritization and progress towards one or more SDGs:** An icon showing all 17 Global Goals identifies where any or all [SDGs](#) might be reflected in the answer. Namely, in Section I, question on SDG Progress, and in Section II, question on Impacts.

## A Focus on SDG 12: Responsible Consumption and Production

SDG 12 is the Global Goal which most directly links to the actions of the textiles industry. The CFMB focuses mainly on a company's progress towards SDG 12, through its reporting of fiber and materials uptake.

Through tracking the uptake of recycled and more sustainably produced renewable fibers and materials, the CFMB models the potential outcomes and impacts on people and the environment. In order to achieve the Goals, many stakeholders must work together, and SDG 17 Partnerships for the Goals will be key to success.



ABOVE: The 2017-18 model developed by Textile Exchange shows the pathways between SDG 12 and other Goals when sourcing more sustainable fiber and materials.

**The CFMB has increased its focus on circularity. This expanded scope fits with an expectation that recycled feedstock will increasingly displace virgin fibers/materials. A circular business model and SDG 12 go hand-in-hand.**

The transition from a linear to a circular economy will play a significant role in meeting the Global Goals. Companies can contribute to this transition by developing competencies in circular design to support product reuse and recycling, and serving as trend-setters of innovative circular business models ([European Circular Economy Stakeholder Platform](#)).

Circularity touches all of the Goals, with SDG 12: Responsible Consumption and Production being a priority goal. For more information on the importance of SDG 12 to our sector, please see the session notes and report from the Responsible Consumption and Production in Fashion & Beyond: Perspectives from the [SDG 12 Leadership Forum](#), hosted by GlobeScan and the C&A Foundation and the [One Planet Network](#) Platform for Sustainable Development Goal 12 (April 2, 2019).

## Framework for mapping the CFMB to SDG 12 Targets and Indicators

 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	SDG 12 Responsible Consumption and Production	SDG 12 Indicators	Strategy & Integration	Portfolio Fibers and Materials Plant   Animal   Manmade Cellulosic   Synthetic	Circularity
 12.2	<b>Sustainable management and use of natural resources:</b> By 2030, achieve the sustainable management and efficient use of natural resources.	<b>12.2.1:</b> Material footprint	<b>S-1</b> Corporate Strategy <b>S-1a-2.</b> Measuring SDG progress	<b>FM-5.</b> Uptake <b>FM-6.</b> Impact	<b>CR-2.</b> Resource Use <b>CR-2a.</b> Decoupling Growth from Consumption
 12.4	<b>Responsible management of chemicals and waste:</b> By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment.	<b>12.4.1:</b> Number of parties to international multilateral environmental agreements on hazardous waste, and other chemicals			<b>CR-3.</b> Design for Circularity
 12.5	<b>Substantially reduce waste production:</b> By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse.	<b>12.5.1:</b> Tons of material recycled		<b>FM-5.</b> Uptake <b>FM-5c.</b> Recycled Content Details	<b>CR-2.</b> Resource Use <b>CR-2b.</b> Waste Prevention <b>CR-5.</b> Textile Collection <b>CR-6.</b> Recycled Content
 12.6	<b>Encourage companies to adopt sustainable practices and sustainability reporting:</b> Encourage companies, especially large and transnational companies to adopt practices and to integrate sustainability information into their reporting cycle.	<b>12.6.1</b> Number of companies publishing sustainability reports	<b>S-6.</b> Reporting <b>S-6a.</b> Sustainability Reporting		<b>CR-1d.</b> Reporting
 12.8	<b>Promote universal understanding of sustainable lifestyles:</b> By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.	<b>12.8.1</b> Extent to which global citizenship education are mainstreamed	<b>S-5.</b> Customer Engagement		
	<b>SDG initial outcomes and impact mapping:</b> Based on scenario modeling (e.g. land under certified cotton and forests, number of sheep and ducks, and equivalency in plastic bottles.), LCA and Higg MSI metrics. <i>See diagram on page 6 for outcomes and impacts model.</i>				
	<b>SDG future mapping:</b> The CFMB continues to improve the mapping and measurement links to the SDGs. <i>See Appendix 1 for developments in SDG mapping.</i>				

# Summary Tables of SDG Related Questions

**Table A. Section I: Strategy and Integration – SDG alignment**

Table A lists the themes, elements and SDG questions relating to strategy alignment and business integration.

Theme	Element   Question
<b>S-1. Corporate Strategy</b>  	<b>S-1a. Integration</b> <ul style="list-style-type: none"> <li>• <b>S-1a-1.</b> Does your company have a fiber and materials sustainability strategy? [<i>SDG aligned</i>]</li> <li>• <b>S-1a-2.</b> Is your company measuring its progress towards the SDGs?</li> <li>• <b>S-1a-3.</b> Is your company aligning its investments with the SDGs?</li> </ul>
	<b>S-1b. Commitments</b> <ul style="list-style-type: none"> <li>• <b>S-1b-1.</b> Is your company a signatory to important global sustainability commitments? [<i>incl. SDGs</i>]</li> </ul>
<b>S-2. Leadership</b>	<b>S-2a. Accountability</b> <ul style="list-style-type: none"> <li>• <b>S-2a-2.</b> Who holds overall accountability for delivering the SDGs?</li> </ul>
<b>S-3. Internal Engagement</b>	<b>S-3a. Capacity Building</b> <ul style="list-style-type: none"> <li>• <b>S-3a-2.</b> Are the SDGs integrated into employee programs?</li> </ul>
<b>S-4. Materiality</b>	<b>S-4a. Risk and Opportunity</b> <ul style="list-style-type: none"> <li>• <b>S-4a-2.</b> Has your company assessed its risks and opportunities in relation to the SDGs?</li> </ul>
	<b>S-4b. Stakeholder Engagement</b> <ul style="list-style-type: none"> <li>• <b>S-4b-2.</b> Does your stakeholder engagement incorporate the SDGs?</li> </ul>
<b>S-5. Customer Engagement</b>	<b>S-5a. Connecting Customers</b> <ul style="list-style-type: none"> <li>• <b>S-5a-2.</b> Does your company engage its customers on the SDGs?</li> </ul>
<b>S-6. Reporting</b>  	<b>S-6a. Progress Reporting</b> <ul style="list-style-type: none"> <li>• <b>S-6a-2.</b> Does your company regularly report on its SDG related activities and progress?</li> </ul>

## Table B. Section II: Fiber & Materials Portfolio – SDG Links

Table B lists the SDG questions relating to fiber and materials. *There are no explicit SDG questions.* Instead a company’s answers to selected portfolio questions (see table) are interpreted as indicators of progress towards the SDGs - primarily SDG 12: Responsible Consumption and Production. A company may also be measuring progress toward other SDGs.

Theme	Element   Question	SDG
FM-4. Targets	<b>FM-4a. Target Setting</b>	12
	<ul style="list-style-type: none"> <li><b>FM-4a-1.</b> Has your company set SMART targets for increasing the uptake of more sustainable [fiber/material]?</li> </ul>	
FM-5. Uptake	<b>FM-5b. Uptake Reporting</b>	12
	<ul style="list-style-type: none"> <li><b>FM-5b-1.</b> Can your company report on its uptake of [fiber/materials]?</li> </ul>	
	<b>FM-5c. Recycled Content Details</b>	12
FM-6. Impacts	<b>FM-5c-1.</b> Can your company report on the pre and post-consumer breakdown of its recycled [fiber/materials]?	
	<b>FM-6a. Impact Measurement</b>	1-17
	<ul style="list-style-type: none"> <li><b>FM-6a-1.</b> How is your company measuring its sustainability impact associated with [fiber/materials] production?</li> </ul>	
	<b>FM-6b. Impact Improvement</b>	1-17
	<ul style="list-style-type: none"> <li><b>FM-6b-1.</b> Can your company show improvements in its sustainability impact associated with [fiber/materials] production?</li> <li>A potential cross-reference can be made between your answer to SDG Progress (S-1a-3.), and your impact indicators at FM6.</li> </ul>	

### SDG 12 Responsible Consumption and Production and beyond



**Example of how Section II: Fiber & Materials Portfolio links with the SDGs beyond SDG 12** If a company reports that “75% of cotton use is Fairtrade,” this will potentially contribute to SDG 1 No Poverty (targets 1.1, 1.4). See Appendix 1 for preliminary ideas cross-referencing of SDG targets with CFMB indicators.

## Table C. Section III: Circularity – SDG Links

Table C lists the SDG linked questions relating to circularity. *There are no explicit SDG questions.* A company’s answers to selected circularity questions are used as indicators of progress towards SDG 12. A company may also be measuring progress toward other SDGs.

Theme	Element   Question	SDG
CR-1. Circularity Strategy & Integration	CR-1a. Strategy	
	<ul style="list-style-type: none"> <li>CR-1a-2. Is your company's circularity strategy aligned with the SDGs?</li> </ul>	
CR-2. Resource Use	CR-2a. Decoupling Growth from Consumption	12
	<ul style="list-style-type: none"> <li>CR-2a-1. Does your company work on decoupling economic growth from resource use?</li> </ul>	
	<b>CR-2b. Waste Prevention</b> <ul style="list-style-type: none"> <li>CR-2b-1. Does your company work on preventing and reducing pre-consumer waste?</li> </ul>	
CR-3. Design for Circularity	CR-2c. Unsold Pre-Consumer Textiles	
	<ul style="list-style-type: none"> <li>CR-2c-1. Can your company report the volume of its unsold textile products?</li> <li>CR-2c-2. Can your company specify what happens to its unsold textile products?</li> </ul>	
CR-3. Design for Circularity	CR-3b. Certification Schemes	12
	<ul style="list-style-type: none"> <li>CR-3b-1. Is your company using a certification scheme for recyclability/biodegradability claims?</li> </ul>	
CR-5. Textile Collection	CR-5a. Collected Post-Consumer Textiles	12
	<ul style="list-style-type: none"> <li>CR-5a-2. Can your company report the volume of textiles collected through its collection scheme?</li> <li>CR-5a-3. Can your company specify what happens to its collected textiles?</li> </ul>	
CR-6. Recycled Content	CR-6a. Recycled Inputs	12
	<ul style="list-style-type: none"> <li>CR-6a-1. Share of recycled fibers</li> <li>CR-6a-2. Share of post-consumer recycled fibers</li> </ul>	

### SDG 12: Responsible Consumption and Production and beyond



**Beyond SDG 12** Example. “We are collecting 1,000 MT post-consumer textiles through our take-back scheme,” links with SDG 9: Industry, Innovation and Infrastructure (target 9.4). See Appendix 1 for preliminary ideas for cross referencing of SDG targets with CFMB indicators.

# Section I: Strategy and Integration – Deep Dive

The objective of a deep dive into Strategy and Integration is to help you think through the embedding of an SDG strategy and to provide you with background information. Please refer to the Survey Guide for specific advice on how to answer the survey questions.

## S-1. Corporate Strategy

### S-1a. Integration

This question aligns with the United Nations Global Compact - Communication On Progress ([UNGC-COP](#)) SDG Questions.

#### S-1a-1. Does your company have a fiber and materials sustainability strategy? [SDG aligned]

Your company values and strategy will influence your approach to the SDGs. Take into consideration your core business and goals, line of expertise, your products and services, geographies where you operate and customer-base, risks, and opportunities. You may decide to focus on one SDG, or a select few, or take all 17 Goals into consideration. Keep in mind the interconnectivity of the Goals and consider any trade-offs or potential consequences of favoring one SDG over others. While SDG targets are set for country-level reporting, there are many good resources available for businesses.



#### Spotlight: Translating the SDG targets into a business case

The SDGs touch business strategy from both a risk and opportunity perspective. The business case for the SDGs includes economic rewards (through new markets, investment opportunities and innovations); business performance and stability (there will be increased fragmentation, resource competition and fragility, if the world fails to address these risks); and the need for collective action and to work collaboratively (corporations, governments, NGOs and civil society) in order to build a future where businesses can perform and deliver inclusive, sustainable growth and widespread job creation. (SDG Compass)

#### *Be inspired...*

**Threading the Needle**, Weaving the Sustainable Development Goals into the textile, retail, and apparel industry, KPMG and Textile Exchange report [here](#).

**Business Makes It Happen**: The Private Sector and the SDGs ([video](#)).

**Business for 2030** [here](#).

Learn how businesses are aligning their operations with the 2030 Development Agenda.

**SDG Compass** [here](#).

Guidance for companies on how to align strategies, as well as measure and manage contribution to the realization of the SDGs.

**SDG Business Hub** [here](#).

Captures and packages latest insight, developments and emerging trends on the SDGs to support business in navigating this dynamic agenda.

**Why the Sustainable Development Goals should be in your business plan**, EY [here](#).

How organizations can harness the 17 SDGs to drive growth, address risk, attract capital and focus on purpose.

## S-1a-2. Is your company measuring its progress towards the SDGs?

*This question aligns with the United Nations Global Compact - Communication On Progress ([UNGC-COP](#)) SDG Questions.*

Committing your company to the Global Goals 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 targets and set key performance indicators to help you track progress over the coming years. There are challenges and gaps for companies to overcome. First, the indicators 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.



### Spotlight: 4 ways to accelerate your SDG progress

1. **Set priority SDGs:** Companies should prioritize the Goals most relevant to their business and where the greatest impacts can be made. Prioritization should involve assessing risks (and opportunities) to people and the environment across the entire value chain to ensure that one priority SDG does not offset the positive social and environmental impacts associated with another.
2. **Work at SDG target level:** The 17 SDGs are ambitious and wide in scope. Once your company has decided where to prioritize efforts, your indicators of progress should be aligned with the appropriate SDG targets. See Appendix 1 for a preliminary mapping of SDG targets with example indicators.
3. **Collaborate with others:** Whether it be programs within your supply network, collaboration with peers, or public private partnerships, working together will bring greater scale and a satisfying sense of community.
4. **Include SDG progress in annual reporting:** Measurement of progress made against targets and indicators should be reported annually. Open communication indicates a willingness to be transparent and will inspire others to do the same.

*Be inspired...*

**SDG Knowledge Platform** [here](#)

For quick reference to the SDGs, the specific targets, and state of progress towards the SDGs visit the SDG Knowledge Platform and “**spin the SDG wheel!**”

### S-1a-3. Is your company aligning its investments with the SDGs?

Reaching the Global Goals will require financial investment. Investment can take many shapes and forms such as supply chain investment, research and development, transforming business models, investing in innovation and technology, corporate responsibility and community development. Investment can be in-kind; contributing resource and expertise to the cause. An SDG “funding gap” has been calculated (see spotlight below) which will require private and public sectors, working together, together to fill. The corporate sector has been called out as critical to bridging the gap.



#### Spotlight: Corporates called upon to bridge the SDG funding gap

The SDGs require investment to work. The UN Commission on Trade and Development (UNCTAD) estimates that between USD 3.3-4.5 trillion per year needs to be mobilized if we hope to achieve the 2030 Agenda for Sustainable Development (\$2.5 trillion per year in developing countries alone). The private sector has a significant role to play in bridging the funding gap, through its employment of people, procurement and selling of products and services, and corporate responsibility spending. Further, the role of impact investment and the number of financial schemes for the SDGs is evolving rapidly. Now that the financial sector (banks, asset managers, private and institutional investors) is getting more deeply involved, innovative investment opportunities including private public partnerships, blended financing, and green or social bonds pertaining to the SDGs are set to escalate.

#### *Be inspired...*

##### **New investment platform**

The UN announced the **Global Investors for Sustainable Development (GISD)**, a new alliance of chief executives coordinated by UNCTAD and the UN’s Department of Economic and Social Affairs (UN DESA), at the UN’s SDG Investment Fair in New York ([UNCTAD, April 17, 2019](#)).

##### **Financial Times**

**Governments won’t fund sustainable development: Will private finance step in?** [Article, January 23, 2019](#).

##### **A powerful read**

[A New Horizon](#), speech given by Mark Carney, Governor, Bank of England, European Commission Conference: **A global approach to sustainable finance** (March 21, 2019).

## S-1b. Commitments

### S-1b-1. Is your company a signatory to important global sustainability commitments?

Public declarations shine a light on a company’s values and aspirations. Pledging a commitment to the Sustainable Development Goals shows a company’s readiness to be part of the agenda. There are many ways to express your company’s commitment, including CEO statement and public advocacy, publicly communicating your company’s commitment, and reporting SDG activities and progress in annual reports. Joining an SDG platform or task force opens opportunities for collaboration and partnership, as well as helping build critical mass.

## S-2. Leadership

### S-2a. Accountability

#### S-2a-2. Who holds overall accountability for delivering the SDGs?

Bold and visionary corporate leadership is essential to galvanizing momentum on the SDGs, and a CEO's personal commitment to the SDGs is a powerful act of leadership. Corporate leadership can be displayed through public platforms and forums, corporate advocacy and lobbying, and statements in corporate reports.

## S-3. Internal Engagement

### S-3a. Capacity Building

#### S-3-2a. Are the SDGs integrated into employee programs?

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.



#### Spotlight: Empowering Employees

The SDGs can be a powerful employee engagement opportunity. Supporting a grassroots, company-wide movement on the SDGs has the potential for greater social - and business - impact.

#### ***Be inspired...***

#### **We The People for the Global Goals** ([video](#)).

*"We can be -- we must be -- the first generation to end extreme poverty. The generation most determined to fight injustice and inequalities,"* the video begins with this call to action before outlining ways to reach the goals.

#### **Employees for the SDGs** [here](#).

A set of resources to educate and inspire employees about the role they can play in advancing the Global Goals at work and in their community.

#### **A Corporate Guide to Putting the UN Sustainable Development Goals to Work**, benevity [here](#).

#### **Volunteerism and the Global Goals** [here](#).

Many of the SDGs call for long-term attitude and behavior changes. Volunteers facilitate changes in mindsets by raising awareness or championing those changes and inspiring others.

#### **Selection of Global Goals films.**

A selection of films creatively produced by the Project Everyone team for The Global Goals. View the selection [here](#).

## S-4. Materiality Assessment

### S-4a. Risk and Opportunity

S-4a-2. Has your company assessed its risks and opportunities in relation to the SDGs?

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

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](#).



#### Spotlight: Investors and the SDGs

The SDGs represent the globally agreed 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](#)).

#### **Be inspired...**

*"The globally agreed SDGs are an articulation of the world's most pressing environmental, social and economic issues. As such, they act as a definitive list of the material factors that investors should consider as part of their fiduciary duty."*

Fiona Reynolds, CEO, United Nations Principles for Responsible Investment (UN-PRI)

## S-4b. Stakeholder Engagement

### S-4b-2. Does your stakeholder engagement incorporate the SDGs?

Stakeholders, both internal and external, should be consulted to capture a range of expertise and perceptions about SDG related issues, risks and opportunities. Stakeholders are those who either affect, or are impacted by, the activities of a company. The SDG context may cause you to expand your definition of stakeholders who are affected by your operations.



#### Spotlight: Determining where to focus

- **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.
- **The SDGs that hold the potential for greatest impact.** Companies should prioritize the Goals 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 relating to other important Goals.

## S-5. Customer Engagement

### S-5a. Connecting Customers

#### S-5a-2. Does your company engage its customers on the SDGs?

Engaging and inspiring people to participate in “the world we want” will be an important factor in meeting the SDGs. Brands and retailers can play a pivotal role in engaging their customers. Connecting customers to the origins of the products you sell, 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 challenge is how to make the SDGs something that “everyday” people feel they can engage with and actively participate in. This is a job for the marketing team. A fun approach could be through the use of the Good Life Goals, a set of emoji icons developed by [Futerra](#) and partners to represent each of the 17 SDGs.



#### Spotlight: The Good Life Goals

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 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-7. Reporting

### S-7a. Progress Reporting

S-7a-2. Does your company regularly report on its SDG related activities and progress?

There is growing recognition of the value of corporate non-financial reporting. Communicating your work on the SDGs will build trust and transparency and inspire others to do the same.



#### Spotlight: How are companies doing on SDG reporting?

Increasing numbers of businesses are referencing the SDGs in their annual corporate reports, but many are still struggling to identify concrete measures to deliver them beyond standard environmental targets. That is the main conclusion of an analysis by PwC based on a survey of more than 700 companies across 21 countries and six sectors.

*"Success with the SDGs depends on making them a central part of business strategy. What is planned for, measured and reported in public filing is a good indicator of what is embedded in a businesses' strategy and priorities. Invariably that strategy is shaped at the very top of the organization by CEOs and embedded with key performance indicators and reporting.*

*The increase in companies indicating the SDGs challenge in their reporting is a positive sign of engagement that will increasingly need to be backed by strategies that look beyond business as usual at the opportunities being presented."*

Alan McGill, Global Sustainability Reporting & Assurance Leader, PwC  
Reported in [BusinessGreen](#)

## Be inspired...

### How to report on the SDGs [here](#)

This study by KPMG is intended to help companies that are unsure about how to report on the SDGs understand where to start and what good SDG reporting looks like.

### Business reporting on the SDGs [here](#)

A collaborative initiative by GRI and the United Nations Global Compact. This Action Platform aims to accelerate corporate reporting on the Global Goals. The Action platform has created three SDG reporting tools:

- The first deliverable, the report [Analysis of the Goals and Targets](#), aims to help companies understand how they are impacting the SDGs and their targets, by providing a list of indicators to make reporting on the SDGs straightforward and simple to execute.
- The second deliverable, [Integrating the SDGs into Corporate Reporting: A Practical Guide](#), outlines three steps for companies to embed the SDGs in existing business and reporting processes in alignment with GRI Standards and recognized principles.
- The third publication, [In Focus: Addressing Investor Needs in Business Reporting](#), on the Global Goals provides additional information about investor-relevant aspects of corporate SDG reporting.

## Section II: Fiber and Materials Portfolio

The following two tables provide a snapshot of the key themes within Section II and Section III of the benchmark and the interface with the SDGs. While there are no explicit questions on SDG alignment in these two sections of the survey, there is an implicit link, particularly with SDG 12: Responsible Consumption and Production.

Section II: Fiber and Materials Portfolio
<b>FM-1. Risk Management</b>
<b>FM-1a. Feedstock Production   FM-1b. Feedstock Processing</b> Identifying and managing environmental and socioeconomic risks and opportunities associated with feedstock production and processing potentially links to <b>one or more of the SDGs</b> .
<b>FM-2. Transparency</b>
<b>FM-2a. Country of Origin   FM-2b. Supply Chain Mapping   FM-2c. Supplier Listings</b> Identification of sourcing regions, mapping of supply chains, and publishing supplier lists provides transparency, good data, and potential trust. Transparency opens doors for the collaboration and <b>SDG 17: Partnership for the Goals</b> .
<b>FM-3. Targets</b>
<b>FM-3a. Target Setting</b> Setting SMART (specific, measurable, attainable, relevant, and time-based) targets for uptake of preferred/more sustainable fibers and materials keeps companies committed and focused. Baselines and ambition levels become part of the measurement of progress towards <b>SDG 12: Sustainable Consumption and Production</b> .

## Section III: Circularity

<b>Section III: Circularity</b>
<b>CR-1. Circularity Strategy</b>
<p><b>CR-1a. Strategy</b>          circularity is an important part of the SDGs, particularly SDG 12.5 “By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse”. Drawing connections between a company’s circularity strategy and the SDGs helps drive home the opportunities for integration.</p>
<b>CR-2. Business Models</b>
<p><b>CR-2a. Service Provision</b>          Maintaining value of a products first life beyond “conventional” retails models will help take the industry from linear to circular, where reuse is deemed a higher priority than recycling. New and innovative business models such as repair services, product leasing, up-cycling and resell create exciting commercial opportunities in this space. Partnerships and collaboration may, indeed, be key to business model transformation. Potential SDG impacts include <b>SDG 9: Industry Innovation and Infrastructure, 12: Responsible Consumption and Production</b> and <b>SDG 17: Partnership for the Goals</b> among other goals.</p>
<b>CR-4. Design for Circularity</b>
<p><b>CR-4a. Design Factors   CR-4b. Design Factors   CR-4c. Certification Schemes</b>          Designing out waste, extending product life, and replacing virgin materials with reclaimed inputs, reduces the impacts and dependencies on natural resources and ecosystems. Designing for circularity, can potentially link to <b>multiple SDGs</b> outcomes.</p>
<b>CR-4. Resource Use</b>
<p><b>CR-2a. Decoupling   CR-2b. Waste Reduction   CR-2c. Unsold Pre-Consumer Textiles</b>          Decoupling economic growth from resource consumption is key to ensuring future economic growth while remaining within the planetary boundaries. Removing surplus production in the first place, but also finding secondary markets for unsold products, is aligned with <b>SDG 12</b>.</p>
<b>CR-5. Textile Collection</b>
<p><b>CR-5a. Post-Consumer Textile Products</b>          Used textiles will increasing become a valuable “raw material” reducing dependency on virgin raw materials. How quickly this transformation happens will depend greatly on the technology and infrastructure, as well as the cultural shifts in society, required to mainstream. Policy approaches, such as the Extended Product Responsibility (EPR) in Europe, will potentially play a role in driving “take-back” schemes to facilitate closing the loop on textiles. Managing post-consumer waste links to <b>SDG 9: Industry Innovation and Infrastructure, 12: Responsible Consumption and Production</b> and <b>SDG 17: Partnership for the Goals</b>.</p>

# Appendix 1. SDG Targets Mapping

The United Nations has set 17 Sustainable Development Goals, 169 targets, and 230 global indicators (See Global Goals FAQs [here](#)). SDG targets are “aspirational” and can be adapted to fit the national level context. For the purposes of the CFMB, the following table lists all 17 SDGs but only 49 of the SDG targets that have been identified by Textile Exchange as the most relevant for the benchmark. It is important to note that this selection of 49 targets is not prescriptive and is likely to change as more information is shared by participants through the CFMB program. Textile Exchange welcomes feedback and suggestions for inclusion for both targets (that are not currently included) and contributions to the sector specific indicators.

SDGs   Targets	CFMB Indicators   Examples
<b>Goal 1: No Poverty</b>	
	<p><b>1.1</b> By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day</p> <p><b>Use of Fairtrade cotton</b></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> </ul> <p><b>Use of cotton from sustainability programs</b> <i>E.g. with fair trade and/or other trade criteria at farm level.</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> </ul> <p><b>Use of fairly-traded recycled polyester</b> <i>E.g. with fair trade and/or other trade criteria for small scale collector level</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> </ul>
	<p><b>1.4</b> By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance</p> <p><b>Use of Fairtrade cotton</b> <i>E.g. where land and certification are owned by smallholder farmers and women’s self-help groups</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> </ul> <p><b>Use of Fairtrade organic cotton</b> <i>E.g. where land and certification are owned by smallholder farmers and women’s self-help groups</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> </ul> <p><b>Use of cotton from sustainability programs</b> <i>E.g. where land and certification are owned by</i></p>

SDGs   Targets		CFMB Indicators   Examples
		<p><i>smallholder farmers and women's self-help groups</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> </ul> <p><b>Use of certified forest-based feedstock</b>  <i>E.g. with forest programs covering smallholders and/or indigenous communities</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> </ul>
	<p><b>1.5</b> By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters</p>	<p><b>Use of organic cotton</b>  <i>E.g. with soil building practices and crop diversification</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> </ul> <p><b>Use of cotton from sustainability programs</b>  <i>E.g. with soil building practices and crop diversification</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> </ul> <p><b>Use of fairly-traded recycled fibers</b>  <i>E.g. with fair trade and/or other trade criteria for small scale collector level</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> </ul> <p><b>Investment in spin-off business opportunities</b>  <i>E.g. traditional fabric production, dyeing techniques, secondary food processing, compost and bio pesticide services</i></p> <ul style="list-style-type: none"> <li>• Beneficiaries reached (No.)</li> <li>• Financial contribution (\$)</li> </ul>
<p><b>Goal 2: Zero Hunger</b></p>		
	<p><b>2.1</b> By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round</p>	<p><b>Use of Fairtrade cotton</b></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> </ul> <p><b>Use of organic cotton</b>  <i>E.g. with productivity and food security from crop diversification as criteria</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> </ul>

SDGs   Targets		CFMB Indicators   Examples
		<ul style="list-style-type: none"> <li>● Uptake share (%)</li> <li>● Beneficiaries reached (No.)</li> </ul> <p><b>Use of cotton from sustainability programs</b> <i>E.g. with productivity and food security from crop diversification as criteria</i></p> <ul style="list-style-type: none"> <li>● Uptake volume (MT)</li> <li>● Uptake share (%)</li> <li>● Beneficiaries reached (No.)</li> </ul>
	<p><b>2.3</b> By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge</p>	<p><b>Use of Fairtrade cotton</b> <i>E.g. with fair pricing and trade criteria</i></p> <ul style="list-style-type: none"> <li>● Uptake volume (MT)</li> <li>● Uptake share (%)</li> <li>● Beneficiaries reached (No.)</li> </ul> <p><b>Use of organic cotton</b> <i>E.g. with productivity and food security from crop diversification as criteria</i></p> <ul style="list-style-type: none"> <li>● Uptake volume (MT)</li> <li>● Uptake share (%)</li> <li>● Beneficiaries reached (No.)</li> </ul> <p><b>Use of cotton from sustainability programs</b> <i>E.g. with productivity and food security from crop diversification as criteria</i></p> <ul style="list-style-type: none"> <li>● Uptake volume (MT)</li> <li>● Uptake share (%)</li> <li>● Beneficiaries reached (No.)</li> </ul>
	<p><b>2.4</b> By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality</p>	<p><b>Use of organic cotton</b> <i>E.g. including in-transition organic cotton</i></p> <ul style="list-style-type: none"> <li>● Uptake volume (MT)</li> <li>● Uptake share (%)</li> </ul> <p><b>Use of cotton from sustainability programs</b> <i>E.g. with responsible soil and crop management criteria</i></p> <ul style="list-style-type: none"> <li>● Uptake volume (MT)</li> <li>● Uptake share (%)</li> </ul>
	<p><b>2.5</b> By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic</p>	<p><b>Use of organic cotton</b> <i>E.g. including in-transition organic cotton</i></p> <ul style="list-style-type: none"> <li>● Uptake volume (MT)</li> <li>● Uptake share (%)</li> </ul> <p><b>Use of land-based fiber/materials from sustainability programs</b> <i>E.g. with non-GMO seed criteria, responsible grazing management</i></p>

SDGs   Targets		CFMB Indicators   Examples
	resources and associated traditional knowledge, as internationally agreed	<ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Investment in seed saving and seed banks</b>  <i>E.g. breeding programs for non-GMO cotton, food crops, and farmer seed saving programs</i></p> <ul style="list-style-type: none"> <li>• Beneficiaries reached (No.)</li> <li>• Financial contribution (\$)</li> </ul>
<b>Goal 3: Good Health and Well-being</b>		
	<b>3.8</b> Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all	<p><b>Use of Fairtrade cotton</b>  <i>E.g. where community premiums go into healthcare programs</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> </ul> <p><b>Use of manmade cellulosic fiber (MMCF) from responsible facilities</b>  <i>E.g. with “closed loop” chemical processing</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Investment in health services/programs</b>  <i>E.g. hospitals, clinics, mobile health services, prevention, training and educational programs</i></p> <ul style="list-style-type: none"> <li>• Beneficiaries reached (No.)</li> <li>• Financial contribution (\$)</li> </ul>
	<b>3.9</b> By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination	<p><b>Use of organic cotton</b>  <i>E.g. criteria for exclusion of pesticides</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Investment in health services/programs</b>  <i>E.g. hospitals, clinics, mobile health services, prevention, training and educational programs</i></p> <ul style="list-style-type: none"> <li>• Beneficiaries reached (No.)</li> <li>• Financial contribution (\$)</li> </ul>
<b>Goal 4: Quality Education</b>		
	<b>4.1</b> By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes	<p><b>Use of Cotton made in Africa cotton</b>  <i>E.g. where community premiums go into schooling programs</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul>

SDGs   Targets		CFMB Indicators   Examples
		<ul style="list-style-type: none"> <li>Beneficiaries reached (No.)</li> </ul> <p><b>Use of Fairtrade cotton</b> <i>E.g. where community premiums go into schooling programs</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> <li>Beneficiaries reached (No.)</li> </ul> <p><b>Investment in education services/programs</b> <i>E.g. community schools, teachers, resources, food and water, bicycles, sports equipment, and uniforms.</i></p> <ul style="list-style-type: none"> <li>Beneficiaries reached (No.)</li> <li>Financial contribution (\$)</li> </ul>
	<p><b>4.7</b> By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and nonviolence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development</p>	<p><b>Investment in/delivery of sustainability educational programs for producers</b> <i>E.g. farmer training programs and field schools.</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> <li>Beneficiaries reached (No.)</li> <li>Financial contribution (\$)</li> </ul> <p><b>Investment in/delivery of consumer engagement activities</b> <i>E.g. promoting fiber and materials sustainability, awareness and education</i></p> <ul style="list-style-type: none"> <li>Beneficiaries/consumers reached (No.)</li> <li>Financial contribution (\$)</li> </ul>
<p><b>Goal 5: Gender Equality</b></p>		
	<p><b>5.1</b> End all forms of discrimination against all women and girls everywhere</p>	<p><b>Use of BCI cotton</b> <i>E.g. with women-led trainers, training strategies</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> <li>Beneficiaries reached (No.)</li> </ul> <p><b>Use of Fairtrade cotton</b> <i>E.g. where there are women-led cooperatives and gender initiatives</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> <li>Beneficiaries reached (No.)</li> </ul> <p><b>Use of organic cotton</b> <i>E.g. where there are women certification holders and women-led cooperatives</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> </ul>

SDGs   Targets		CFMB Indicators   Examples
		<ul style="list-style-type: none"> <li>Beneficiaries reached (No.)</li> </ul> <p><b>Use of cotton from sustainability programs</b> <i>E.g. with gender equality programs</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> <li>Beneficiaries reached (No.)</li> </ul> <p><b>Investment in gender programs</b> <i>E.g. vocational, training and educational programs (See CottonConnect’s empowering women in cotton program.)</i></p> <ul style="list-style-type: none"> <li>Beneficiaries reached (No.)</li> <li>Financial contribution (\$)</li> </ul>
	<p><b>5.2</b> Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation</p>	<p><b>Use of fiber/materials from sustainability programs</b> <i>E.g. with commitment to gender programs and procedures to eliminate violence against women and girls (VAWG)</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> <li>Beneficiaries reached (No.)</li> </ul> <p><b>Use of fiber and materials processed in factories with gender programs</b> <i>E.g. with labor standards in place to eliminate violence against women and girls (VAWG)</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> <li>Beneficiaries reached (No.)</li> <li>Financial contribution (\$)</li> </ul>
	<p><b>5.5</b> Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life</p>	<p><b>Use of Fairtrade cotton</b> <i>E.g. where women are certification holders, lead and organize cooperatives, self-help groups</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> <li>Beneficiaries reached (No.)</li> </ul> <p><b>Use of organic cotton</b> <i>E.g. where women are certification holders, lead and organize cooperatives, self-help groups</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> <li>Beneficiaries reached (No.)</li> </ul> <p><b>Use of cotton from sustainability programs</b> <i>E.g. BCI, with women trainers and training strategies</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> </ul>

SDGs   Targets		CFMB Indicators   Examples
		<ul style="list-style-type: none"> <li>Beneficiaries reached (No.)</li> </ul>
<b>Goal 6: Clean Water and Sanitation</b>		
	<p><b>6.2</b> By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations</p>	<p><b>Use of Fairtrade cotton</b> <i>E.g. where community premiums are contributing to toilet infrastructure</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> <li>Beneficiaries reached (No.)</li> </ul>
	<p><b>6.3</b> By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally</p>	<p><b>Use of MMCFs processed in water efficient facilities</b> <i>E.g. with "closed loop" chemical processing</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> </ul> <p><b>Use of fiber and materials processed in water efficient facilities</b> <i>E.g. with efficient water management systems and/or engaged in water initiatives</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> <li>Beneficiaries reached (No.)</li> <li>Financial contribution (\$)</li> </ul> <p><b>Commitment to and investment in waste reduction programs</b> <i>E.g. Zero Discharge of Hazardous Chemicals (ZDHC) initiatives</i></p> <ul style="list-style-type: none"> <li>Partnership (details)</li> <li>Financial contribution (\$)</li> </ul>
	<p><b>6.4</b> By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity</p>	<p><b>Use of Better Cotton Initiative cotton</b> <i>E.g. with water management criteria and/or engaged in water efficiency initiatives</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> </ul> <p><b>Use of fibers/materials from sustainability programs</b> <i>E.g. with water management criteria and/or engaged in water efficiency initiatives</i></p> <ul style="list-style-type: none"> <li>Uptake volume (MT)</li> <li>Uptake share (%)</li> <li>Beneficiaries reached (No.)</li> <li>Financial contribution (\$)</li> <li>Partnership (details)</li> </ul> <p><b>Use of fibers/materials processed in water efficient</b></p>

SDGs   Targets	CFMB Indicators   Examples	
	<p><b>6.5</b> By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate</p>	<p><b>dyeing facilities</b> <i>E.g. facilities with efficient chemical and water-management systems</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> <li>• Financial contribution (\$)</li> <li>• Other - water reduction volume per garment per year</li> </ul>
	<p><b>6.6</b> By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes</p>	<p><b>Commitment to and investment in working with all levels of the supply chain to ensure water resource management is integrated</b></p> <ul style="list-style-type: none"> <li>• Financial contribution (\$)</li> <li>• Partnership (details)</li> </ul>
<p><b>Goal 7: Affordable and Clean Energy</b></p>		
	<p><b>7.1</b> By 2030, ensure universal access to affordable, reliable and modern energy services</p>	<p><b>Use of Fairtrade cotton</b> <i>E.g. where community premiums are contributing to improving energy infrastructure and services</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> </ul>
	<p><b>7.2</b> By 2030, increase substantially the share of renewable energy in the global energy mix</p>	<p><b>Use of MMCFs processed in energy efficient facilities</b> <i>E.g. using at least partially renewable energy</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Use of synthetic fibers and materials processed in energy efficient facilities</b> <i>E.g. using at least partially renewable energy</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Commitment to and investment in programs, and ensuring procedures are in place, to increase the share of renewable energy in textile production and processing</b></p> <ul style="list-style-type: none"> <li>• Financial contribution (\$)</li> <li>• Partnership (details)</li> <li>• Efficiency gains (details)</li> </ul>

SDGs   Targets	CFMB Indicators   Examples	
	<p><b>7.3</b> By 2030, double the global rate of improvement in energy efficiency</p>	<p><b>Use of recycled inputs</b>  <i>E.g. recycled polyester, nylon, cotton, and wool</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Use of fibers and materials processed in energy efficient facilities</b></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul>
<b>Goal 8: Decent Work and Economic Growth</b>		
	<p><b>8.2</b> Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high value added and labor-intensive sectors</p>	<p><b>Use of recycled inputs</b>  <i>E.g. recycled polyester, nylon, cotton, and wool</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Use of renewable fiber and materials from sustainability programs</b>  <i>E.g. innovations in cotton, wool, down, and leather</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul>
	<p><b>8.4</b> Improve progressively, through 2030, global resource efficiency in consumption and production and endeavor to decouple economic growth from environmental degradation</p>	<p><b>Absolute reduction of fiber and materials used</b>  <i>E.g. through increased product durability, innovative business models to increase service offering, etc.</i></p> <ul style="list-style-type: none"> <li>• Waste volume (MT)</li> <li>• Profit to consumption volumes (ratio)</li> <li>• Profit to waste volumes (ratio)</li> </ul> <p><b>Use of recycled inputs</b>  <i>E.g. recycled polyester, nylon, cotton, and wool</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Use of renewable fiber and materials from sustainability programs</b>  <i>E.g. efficiencies in cotton, wool, down, and leather</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul>
	<p><b>8.7</b> Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labor</p>	<p><b>Use of fiber and materials from sustainability programs</b>  <i>E.g. with child labor policies effectively integrated into procedures and practice</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul>

SDGs   Targets	CFMB Indicators   Examples
 <p><b>8.8</b> Protect labor rights and promote safe and secure working environments for all workers</p>	<p><b>Use of fibers from sustainability programs</b>  <i>E.g. with worker rights policies</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul>
<p><b>Goal 9: Industry, Innovation and Infrastructure</b></p>	
 <p><b>9.2</b> Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries</p>	<p><b>Commitment to and investment in sustainability orientated technologies in least developed countries</b>  <i>E.g. research and development, trade agreements with enterprises in developing countries, facilitation of financial support, producing to standards with sustainability criteria</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> <li>• Financial contribution (\$)</li> <li>• Partnership (details)</li> </ul>
 <p><b>9.3</b> Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets</p>	<p><b>Commitment to and investment in small-scale enterprises in developing countries</b>  <i>E.g. trade agreements with small-scale enterprises in developing countries, facilitation of financial support, producing to standards with sustainability criteria</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> <li>• Financial contribution (\$)</li> <li>• Partnership (details)</li> </ul>
 <p><b>9.4</b> By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities</p>	<p><b>Commitment to and investment in circularity programs</b>  <i>E.g. innovation in alternative, waste feedstocks, technologies, and infrastructure</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> <li>• Beneficiaries reached (No.)</li> <li>• Financial contribution (\$)</li> <li>• Partnership (details)</li> </ul> <p><b>Use of MMCFs from facilities with efficiency and protection measures in place</b>  <i>E.g. closed loop chemical production</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Use of recycled synthetic fibers</b>  <i>E.g. recycled polyester and nylon</i></p>

SDGs   Targets	CFMB Indicators   Examples	
		<ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul>
<b>Goal 10: Reduced Inequality</b>		
	<p><b>10.1</b> By 2030, progressively achieve and sustain income growth of the bottom 40 percent of the population at a rate higher than the national average</p>	<p><b>Use of Fairtrade cotton</b>  <i>E.g. where community premiums are contributing to achieve and sustain income growth of the bottom 40% of the population</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Use of organic cotton, fiber and materials from sustainability programs with clear procedures or projects to contribute towards achieving income growth for bottom 40% of the population</b>  <i>E.g. through trade terms and conditions, forward contracting and agreed pricing, including in-transition organic cotton</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul>
<b>Goal 11: Sustainable Cities and Communities</b>		
	<p><b>11.4</b> Strengthen efforts to protect and safeguard the world’s cultural and natural heritage</p>	<p><b>Use of renewable fiber and materials from sustainability programs</b>  <i>E.g. With criteria in place to protect natural heritage</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Use of MMCFs from facilities with sustainability measures in place</b>  <i>E.g. with “closed loop” chemical production</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Use of recycled inputs</b>  <i>E.g. recycled polyester, nylon, cotton, and wool</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul>
<b>Goal 12: Responsible Consumption and Production</b>		
	<p><b>12.2</b> By 2030, achieve the sustainable management and efficient use of natural resources</p>	<p><b>Absolute reduction of fiber and materials used</b>  <i>E.g. through increased product durability, innovative business models to increase service offering</i></p> <ul style="list-style-type: none"> <li>• Turnover / consumption volumes (\$/MT)</li> <li>• Turnover / waste volumes (\$/MT)</li> </ul> <p><b>Volume of unsold (pre-consumer) textiles diverted</b></p>

SDGs   Targets		CFMB Indicators   Examples
		<p><b>from waste stream</b></p> <ul style="list-style-type: none"> <li>● Volume collected (MT)</li> <li>● Volume diverted into primary use (MT)</li> </ul> <p><b>Volume of collected (post-consumer) textiles</b></p> <ul style="list-style-type: none"> <li>● Volume collected (MT)</li> <li>● Volume diverted into secondary use (MT)</li> </ul> <p><b>Use of recycled inputs</b> <i>E.g. recycled polyester, nylon, cotton, and wool</i></p> <ul style="list-style-type: none"> <li>● Uptake volume (MT)</li> <li>● Uptake share (%)</li> </ul> <p><b>Use of renewable fibers/materials from sustainability programs</b> <i>E.g. in relation to overall use</i></p> <ul style="list-style-type: none"> <li>● Uptake volume (MT)</li> <li>● Uptake share (%)</li> </ul>
	<p><b>12.4</b> By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment</p>	<p><b>Commitment to and investment in waste reduction programs</b> <i>E.g. Zero Discharge of Hazardous Chemicals (ZDHC) initiatives</i></p> <ul style="list-style-type: none"> <li>● Partnership (details)</li> <li>● Financial contribution (\$)</li> </ul>
	<p><b>12.5</b> By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse</p>	<p><b>Commitment to and investment in circularity programs</b> <i>E.g. alternative, waste feedstocks, technologies, and infrastructure.</i></p> <ul style="list-style-type: none"> <li>● Uptake volume (MT)</li> <li>● Uptake share (%)</li> <li>● Beneficiaries reached (No.)</li> <li>● Financial contribution (\$)</li> <li>● Partnership (details)</li> </ul> <p><b>Volume of pre-consumer (post production) textiles diverted from waste stream</b></p> <ul style="list-style-type: none"> <li>● Volume collected (MT)</li> <li>● Volume diverted into primary use (MT)</li> </ul> <p><b>Volume of post-consumer textiles collected</b></p> <ul style="list-style-type: none"> <li>● Volume collected (MT)</li> <li>● Volume diverted into secondary use (MT)</li> </ul> <p><b>Use of renewable vs. non-renewable inputs</b></p> <ul style="list-style-type: none"> <li>● Uptake volume (MT)</li> <li>● Uptake share (%)</li> </ul>

SDGs   Targets	CFMB Indicators   Examples
 <p><b>12.6</b> Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle</p>	<p><b>Commitment to integrating and reporting on sustainability activities and progress</b></p> <ul style="list-style-type: none"> <li>• Annual non-financial reporting</li> <li>• GRI compliant</li> <li>• UNGC – CoP</li> </ul>
 <p><b>12.8</b> By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature</p>	<p><b>Product labeling</b> <i>E.g. use of third-party certification labels, own sustainability labels and off-product marketing</i></p> <ul style="list-style-type: none"> <li>• Number of product units (No.)</li> <li>• Share of products (%)</li> </ul> <p><b>Awareness-raising and education</b> <i>E.g. fiber and materials sustainability issues and options</i></p> <p><b>Engaging with worldwide awareness movements relevant to textiles and fibers</b> <i>E.g. Fashion Revolution Week</i></p> <p><b>Production of easily accessible corporate sustainability reports</b> <i>E.g. on website and in the public domain</i></p>
<b>Goal 13: Climate Action</b>	
 <p><b>13.1</b> Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries</p>	<p><b>Use of fiber and materials from sustainability programs</b></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Use of recycled fibers and materials</b></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul>
 <p><b>13.2</b> Integrate climate change measures into national policies, strategies and planning</p>	<p><b>Demonstration of corporate leadership/ citizenship</b> <i>E.g. climate action advocacy, policy, signatory to global commitments (such as the SBTs), participation in UN working groups</i></p>
<b>Goal 14: Life Below Water</b>	
 <p><b>14.1</b> By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution</p>	<p><b>Use of fibers/materials from sustainability programs</b> <i>E.g. with wastewater efficiencies and management</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Commitment to relevant waste reduction programs</b> <i>E.g. ZDHC</i></p>

SDGs   Targets		CFMB Indicators   Examples
		<p><b>Innovative use of ocean waste materials</b>  <i>E.g. recycled nylon made from discarded fishing nets; recycled polyester made from ocean plastic</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Investment in programs and partnerships aimed to reduce marine pollution</b></p> <ul style="list-style-type: none"> <li>• Financial contribution (\$)</li> <li>• Partnership (details)</li> </ul>
<b>Goal 15: Life On Land</b>		
	<p><b>15.1</b> By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements</p>	<p><b>Use of MMCFs with forest level sustainability standards</b></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Use of renewable fibers/materials from sustainability programs</b>  <i>E.g. with clear criteria on land use, land clearing, protection of ecosystems, and biodiversity</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul>
	<p><b>15.2</b> By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally</p>	<p><b>Use of MMCFs with forest level sustainability standards</b></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Demonstration of corporate leadership and citizenship</b>  <i>E.g. forest advocacy, policy, signatory to global commitments (such as zero deforestation), participation in CanopyStyle program, UN working groups</i></p>
	<p><b>15.3</b> By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world</p>	<p><b>Use of fibers and materials from sustainability programs</b>  <i>E.g. with clear criteria on land use, land clearing, protection of ecosystems, and biodiversity</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul>

SDGs   Targets	CFMB Indicators   Examples
 <p><b>15.5</b> Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species</p>	<p><b>Use of fibers and materials from sustainability programs</b>  <i>E.g. with clear criteria on land use, land clearing, protection of ecosystems, and biodiversity</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Commitment to and investment in programs and partnerships to protect or repair natural habitats</b></p> <ul style="list-style-type: none"> <li>• Financial contribution (\$)</li> <li>• Partnership (details)</li> </ul>
<p><b>Goal 16: Peace and Justice, Strong Institutions</b></p>	
 <p><b>16.2</b> End abuse, exploitation, trafficking and all forms of violence against and torture of children</p>	<p><b>Use of Fairtrade cotton</b></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Use of fibers and materials from sustainability programs</b>  <i>E.g. with clear criteria on human rights protection, child labor</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Commitment to and investment in programs to eradicate exploitation of children and other human rights abuses in the textile sector</b></p> <ul style="list-style-type: none"> <li>• Financial contribution (\$)</li> <li>• Partnership (details)</li> </ul>
 <p><b>16.5</b> Substantially reduce corruption and bribery in all their forms</p>	<p><b>Use of fibers and materials from sustainability programs</b>  <i>E.g. with transparent business models, fair trade and/or other trade agreements</i></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul> <p><b>Commitment to and clear procedures in place to reduce corruption and bribery related to trade in fibers and materials</b></p>
<p><b>Goal 17: Partnerships for the Goals</b></p>	

SDGs   Targets	CFMB Indicators   Examples
 <p><b>FINANCE</b>  <b>17.3</b> Mobilize additional financial resources for developing countries from multiple sources</p>	<p><b>Company funding or collaboration with others (governments, financial institutions) to mobilize working capital and loans for small scale producers</b>  <i>E.g. SDG bonds, blended financing, impact investing, purchase orders</i></p> <ul style="list-style-type: none"> <li>• Financial contribution (\$)</li> <li>• Partnership (details)</li> </ul>
 <p><b>TECHNOLOGY</b>  <b>17.7</b> Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favorable terms, including on concessional and preferential terms, as mutually agreed</p>	<p><b>Commitment to and clear procedures for sharing information on environmentally sound technologies with developing countries</b></p> <ul style="list-style-type: none"> <li>• Financial contribution (\$)</li> <li>• Partnership (details)</li> <li>• Beneficiaries reached (No.)</li> </ul>
 <p><b>TRADE</b>  <b>17.11</b> Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020</p>	<p><b>Use of fibers/materials from sustainability programs originating in developing countries</b></p> <ul style="list-style-type: none"> <li>• Uptake volume (MT)</li> <li>• Uptake share (%)</li> </ul>
 <p><b>SYSTEMIC ISSUES</b>  <b>17.17</b> Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships</p>	<p><b>Commitment to and engagement in multi-stakeholder initiatives and collaborative pre-competitive partnerships to improve fiber and materials sourcing, supply chains, and business models</b></p>

## Appendix 2. UN Global Compact - SDG Questions

CFMB	UNGC
S-1a-1. Corporate Strategy Alignment S-1a-2. SDG Progress S-6a-2. Progress Reporting CR-1a-2. Circularity Strategy Alignment	UNGC Communication on Progress (COP) SDG Questions

### UNGC- COP [SDG questions](#)

Which of the following Sustainable Development Goals (SDGs) do the activities described in your Communication on Progress address? *[Select all that apply]*

- SDG 1:** End poverty in all its forms everywhere.
- SDG 2:** End hunger, achieve food security and improved nutrition and promote sustainable agriculture.
- SDG 3:** Ensure healthy lives and promote well-being for all at all ages.
- SDG 4:** Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
- SDG 5:** Achieve gender equality and empower all women and girls.
- SDG 6:** Ensure availability and sustainable management of water and sanitation for all.
- SDG 7:** Ensure access to affordable, reliable, sustainable and modern energy for all.
- SDG 8:** Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
- SDG 9:** Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.
- SDG 10:** Reduce inequality within and among countries.
- SDG 11:** Make cities and human settlements inclusive, safe, resilient and sustainable.
- SDG 12:** Ensure sustainable consumption and production patterns.
- SDG 13:** Take urgent action to combat climate change and its impacts.
- SDG 14:** Conserve and sustainably use the oceans, seas and marine resources for sustainable development.
- SDG 15:** Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.
- SDG 16:** Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.
- SDG 17:** Strengthen the means of implementation and revitalize the global partnership for sustainable development.

*[If you answered the previous question, the following appears]*

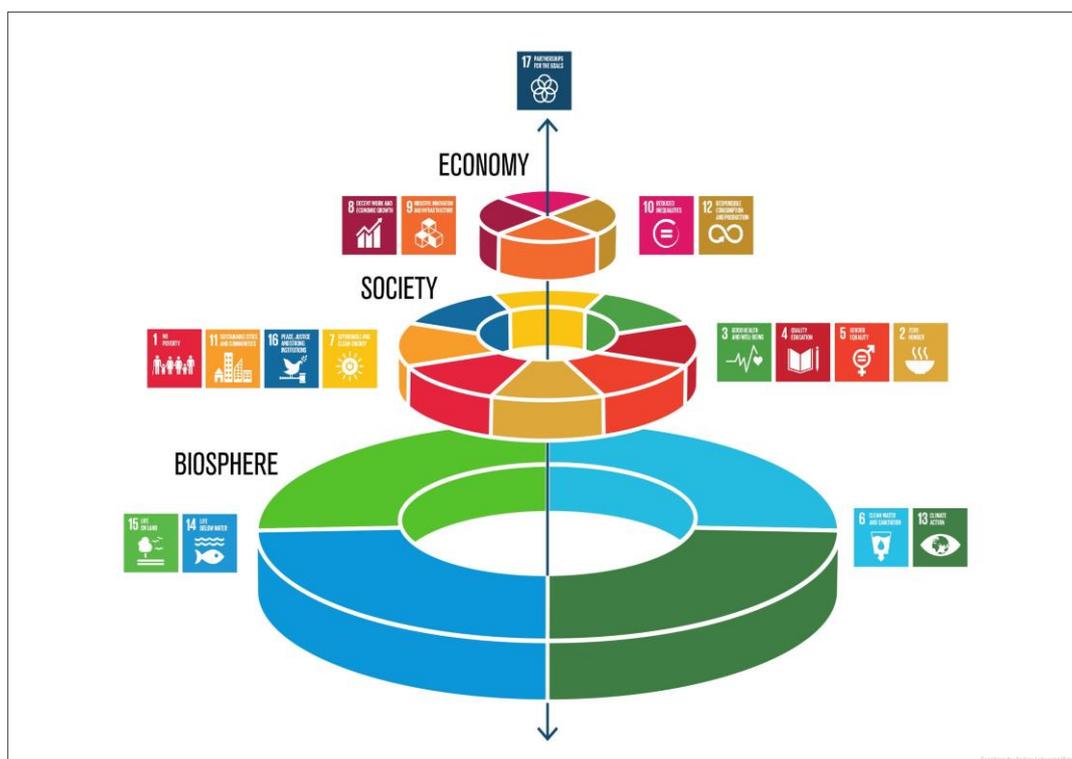
**With respect to your company's actions to advance the Sustainable Development Goals (SDGs), the COP describes:** *[Select all that apply]*

- **Opportunities and responsibilities that one or more SDGs represent to our business.**  
E.g., new growth opportunities; risk profiles; improved trust among stakeholders; strengthened license to operate; reduced legal, reputational and other business risks; resilience to costs or requirements imposed by future legislation.
- **Where the company's priorities lie with respect to one or more SDGs.**  
Conducting an assessment on the current and potential, positive and negative impacts that your business activities have on the SDGs throughout the value chain can help you identify your company's priorities.
- **Goals and indicators set by our company with respect to one or more SDGs.**  
Setting specific, measurable and time-bound sustainability goals helps foster shared priorities and drive performance. To do this: Define scope of goals and select KPIs; define baseline and select goal type; set level of ambition; announce commitment to SDGs; select indicators and collect data.
- **How one or more SDGs are integrated into the company's business model.**  
Integrating sustainability has the potential to transform all aspects of the company's core business, including its product and service offering, customer segments, supply chain management, choice and use of raw materials, transport and distribution networks and product end-of-life. It involves anchoring sustainability goals within the business up to the board level, embedding sustainability across all functions, and engaging in partnerships.
- **The (expected) outcomes and impact of your company's activities related to the SDGs.**  
Example: For a food company that sells nutritionally balanced breakfasts and lunches to primary schools, an output is the number of meals served. An outcome is the rate of malnutrition among children served. Impact is the company's contribution to SDG Target 2.1, "end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round."
- **If the companies' activities related to the SDGs are undertaken in collaboration with other stakeholders.**  
E.g., United Nations agencies, civil society, governments, other companies.
- **Other established or emerging best practices**  
Please use the text box below to publicly share any other best practices. *[255 characters or less, including spaces].*

# Appendix 3. SDGs: Biosphere Society Economy

## The SDGs as a three-tiered structure emphasizes business dependency on nature

The SDG model below developed by the [Stockholm Resilience Centre](#) displays the Goals as a three-tiered structure, emphasizing how economies and societies are embedded parts of the biosphere. Presenting the Sustainable Development Goals as three tiers resonates well with the central premise of the CFMB because it highlights the dependencies (and impacts) the textile industry has on the natural world for its supply of fibers and materials.



Credit: Azote Images for [Stockholm Resilience Centre](#)



### Spotlight:

**The SDGs assign equal importance to environment, society and economy**

The [Economics of Ecosystems and Biodiversity](#) (TEEB) uses the three-tiered model to explain how the four ecological SDGs (for land, oceans, water, and climate) underpin the 2030 Agenda for Sustainable Development. TEEB laments that development is still being conceptualized in silos, treating nature as something separate that should be protected and conserved. However, TEEB believes the Global Goals have brought a more holistic way of looking at development issues that assigns equal importance to environmental, social and economic concerns. TEEB refers to the Stockholm Resilience Centre model to explain how natural capital stocks and ecosystem service flows underpin all human activities toward achieving the SDGs.

# Appendix 4. Further References

## Benchmarking and the SDGs

- World Benchmarking Alliance - Benchmarks for the SDGs: [here](#) and Draft Gender Equality & Empowerment Benchmark: [here](#).
- ISEAL - Defining good practice for credible benchmarking: [here](#).

## United Nations initiatives in Fashion and Textiles

- UN Alliance for Sustainable Fashion: [here](#).
- UNECE - Fashion and the SDGs: [here](#).
- United Nations - High Level Political Forum 2018 - Sustainable Fashion: [here](#).
- United Nations - Fashion and the SDGs: [here](#).

## Voluntary Sustainability Standards and the SDGs

- ISEAL – Sustainability Standards and the SDGs: [here](#).
- ISEAL/WWF - 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](#).

## Circular Economy and the SDGs

- IISD SDG Knowledge Hub – The Circularity Gap: [here](#).
- IISD SDG Knowledge Hub - Transitioning to a Circular Economy, Sustainable Consumption and Production: [here](#).

## Cotton and the SDGs

- Textile Exchange – Achieving the SDG through Organic Cotton: [here](#).
- GOTS – SDG Infographic: [here](#).
- IFOAM – Organic Benefit’s Infographic: [here](#).
- IFOAM – How Organic Agriculture helps meet the SDGs: [here](#).
- Fairtrade - Sustainable Development Report: [here](#).
- Cotton made in Africa – CmiA and the SDGs: [here](#).
- Better Cotton Initiative – BCI and the SDGs: [here](#).
- SDG Gateway – Organic Cotton Accelerator and the SDGs: [here](#).

## Livestock farming and the SDGs

- FAO - Livestock and the SDGs: [here](#).

## Manmade Cellulosic Fibers and the SDGs

- Forest Stewardship Certification contributions to achieving the SDGs: [here](#).



Corporate Fiber & Materials  
Benchmark Program

Find out more about the Material Change Index here:

[mci.textileexchange.org](https://mci.textileexchange.org)  
[www.textileexchange.org](https://www.textileexchange.org)