



Materials Benchmark Survey Guide

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Cover photo: Tristan McKenzie

How to use this guide

Textile Exchange’s Materials Benchmark measures and reports both individual companies’ and aggregate progress towards the ultimate goal of sourcing sustainably sourced renewable or closed-loop recycled materials. The process also provides strategic direction for participants, facilitating an understanding of how their materials sourcing strategies and performance compare to their peers, and identifying potential areas for improvement.

This guide is the key document to support participants in completing the Materials Benchmark survey. Essential guidance information from this document is also embedded directly in the online survey.

The Materials Benchmark survey consists of five sections: **Introduction, Materials Portfolio, Business Integration, Circular Economy, and Impact Areas.**

 <h3>Introduction</h3> <ul style="list-style-type: none"> • Participant Profile • Survey Preference 	 <h3>Business Integration /20</h3> <ul style="list-style-type: none"> • Strategy • Commitments • Governance • Stakeholder Engagement • Investment • Reporting 	 <h3>Impact Areas /10</h3> <ul style="list-style-type: none"> • Climate • Biodiversity • Freshwater • Oceans • Land Use • Soil Health • Impact Assessment • Impact Targets • Implementation • Transformative Measures
 <h3>Materials Portfolio /60</h3> <ul style="list-style-type: none"> • Company's Portfolio • Materials Portfolio* • Materials Trends* • Materials Targets* • Materials Risks Assessment* • Assumptions and Methodology <p>*To be replicated for all the fibers and materials reported</p>	 <h3>Circular Economy /10</h3> <ul style="list-style-type: none"> • Strategy • Business Models • Resource Efficiency • Design for Circularity • Textile Collection 	<p><i>Note: The minimum reporting requirement is the Materials Portfolio.</i></p> <p><i>Companies can only be benchmarked and receive results for the sections that they have completed.</i></p>

Signatories of the [Textile Exchange Deforestation-Free Call to Action for Leather](#) are required to complete the “Introduction” and “Call to Action” modules, as well as to provide bovine leather weights in the Materials Portfolio section.

How to read the guidance table

This is applicable for all the questions in the following sections: *Business Integration, Circular Economy, and Impact Areas*. In every section, an overview covering the following elements is given at the beginning:

- **Overall intent:** Explains the purpose of the section.
- **There are x questions:** Indicates the number of questions (scored and non-scored) for brands/retailers and suppliers/manufacturers respectively.

At the question level, the structure is as follows:

1

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored/ Non scored	Brands/Suppliers	BRM EBD07	FMM

2

Summary

- Why are we asking this question?
- Mandatory evidence:
- Related SDG target:

3

Answer options	How to answer this question

1

- **Scoring (scored/non-scored):** Indicates whether that question is scored or not. Evidence is only mandatory for scored questions.
- **Applicability (brands/suppliers):** Indicates if the question is applicable for both brands/retailers and suppliers/manufacturers or only for one.
- **External alignment:** Indicates alignment with other framework(s). The key reference is [Cascale's Higg Brand & Retail Module \(Higg BRM\)](#).
- **Internal alignment:** Specifies the alignment between the Materials Benchmark survey and other internal resources/tools/reports developed by Textile Exchange.

2

- **Summary:** Provides a high-level understanding of the question asked.
- **Why are we asking this question?** Specifies the “intent” of every question.
- **Mandatory evidence:** Gives an example of which evidence (link, document, comment) must be provided for scored questions only.
- **Related SDG target:** If the question is directly or indirectly related to any SDG target, it will be specified.

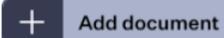
Important note on providing evidence

Evidence is mandatory for **scored** questions and must refer to the reporting ask (e.g., if the reporting period is 2024, the Sustainability report needs to be dated 2024).

Select the type of evidence you can provide

Be sure to tick the box to select the correct option.

- **Additional information (free text box):** Each question has a comment box where companies can directly enter short paragraphs. Depending on the context, these can be freehand explanations or copy and pasted answers from specific reports or websites.
- Links or attachments:
 - **Supporting links:** Providing links to webpages can be a quick and efficient way for you to support your answer. It also shows that information is in the public domain, which gives credibility and transparency.
 - Attach any supporting documents: You can provide reports or documents in PDF format, data in excel sheets, or other commonly used formats.

Please click on  to include links (*URL field*) and attach the documents (*Choose file*).

If one document is the reference source for multiple questions, it is perfectly acceptable to refer to the same document and indicate the relevant page. Textile Exchange welcomes additional signposting such as page numbers to guide the review process.

3

- **Answer options:** Indicates the different options that you can select.
- **How to answer this question:** Specifies what the single option covers and what is needed to select this option. It also indicates the interconnections between questions and options in the survey.

The **Sustainable Development Goals (SDGs)** are integrated in the surveys in the following ways:



The Materials Benchmark aligns and contributes to the SDGs. There is one specific question on the SDGs and they are embedded directly or indirectly throughout the Materials Benchmark survey.



To guide prioritization and progress towards one or more of the SDG, an icon appears at the section level when any or all **SDGs** relate to that theme. At the question level, sub-goals are added when applicable.



SDG 12: Responsible Consumption and Production most directly links to the actions of the textile industry. The Materials Benchmark focuses mainly on a company's progress towards SDG 12, through its reporting of fiber and materials weights.

Through tracking the weights of recycled and raw materials covered by sustainability programs, the Materials Benchmark models the potential outcomes and impacts on people and the environment. To achieve the SDGs, many stakeholders must work together, and SDG 17 Partnerships for the Goals is key to success.

Introduction

Introduction

Before you get started

- **Overall intent:** The introduction section aims to collect general information about the company (name, description, logo, revenue) and the scope of the company's business covered in the Materials Benchmark submission.
- **There are 11 introduction questions:** All questions are mandatory but non-scored.
- **Applicability:** All questions are applicable for both brands/retailers and suppliers/manufacturers. Otherwise, applicability will be specified.

IN-1 Participant Profile

IN-1-1 Company description

Summary

The company description is added to the company progress card located in the [Material Change Index](#). Please note the description has a **maximum of 500 characters**. It also needs to be written in third person and should not include sustainability-related marketing claims.

Why are we asking this?

To know how to correctly describe the company and its mission.

IN-1-2 Please upload your company logo

Summary

Please provide one company logo as an attachment. The approved formats are jpg, png or svg. Please make sure it is not too small as it may appear blurry. Also, please note that eps and pdf formats are not accepted.

Why are we asking this?

To ensure Textile Exchange uses the correct company logo in the company Confidential Scorecard and in the public domain.

IN-1-3 Company details

Summary

Providing the company's corporate information allows Textile Exchange to run background analytics on a company or a sector, including company size.

Why are we asking this?

To understand key company details, which help distinguish between organizational scale and participant diversity, i.e., large companies, small to medium enterprises (SMEs) and micro-enterprises.

Company website	Provide the link
Number of employees in 2024 (Full Time Equivalents) *	Provide the correct number in the reporting period
Company size	The company size will be prefilled based on the number of employees provided above. Micro: 1 to 9 employees (turnover under US\$2.35 million) Small: 10 to 49 employees (turnover between US\$2.36 and 11.76 million) Medium: 50 to 249 employees (turnover between US\$11.77 and 58 million) Large: 250 employees or more (turnover over US\$58 million)
Price segment	Low: Budget and fast fashion (under \$50 per item) Medium: Mid-market (\$50 - \$300 per item) High: Luxury and premium (\$300 - \$5,000+ per item)
Is your company publicly listed	Yes/No

*Full-time equivalent (FTE) 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.

IN-1-4 Company reporting scope

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands only		

Summary

A brand or retailer should specify if it is reporting as an independent brand, a subsidiary brand or a holding company reporting on multiple subsidiary brands.

Why are we asking this?

To understand key company details, which help to distinguish between organizational scale and participant diversity, i.e., large companies, small to medium-size enterprises (SMEs) and micro enterprises.

IN-1-4 Company reporting scope

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Suppliers only		

Summary

A supplier or manufacturer should specify if it is reporting for the entire organization, for one production site, or for multiple production sites.

Why are we asking this?

To understand key company details, which help to distinguish between organizational scale and participant diversity.

IN-1-5 Company revenue in 2024

Summary

Company revenue must be provided in the currency used by the company. In addition, the percentage of revenue from textile, clothing, footwear, and leather products must be provided (estimated percentages are accepted).

Why are we asking this?

To understand key company details, which help distinguish between organizational scale and participant diversity.

IN-1-6 This survey covers the reporting period of the 2024 calendar year (January 1 – December 31, 2024). Please indicate the duration if your company’s reporting period is different.

Summary

Companies should have consistent annual reporting cycles, spanning over a continuous 12-month period. Please specify the reporting period if your company’s reporting period is not the 2024 calendar year.

Why are we asking this?

To make sure we know the timeframe your company is reporting, particularly if your company does not report by calendar year.

IN-2 Survey Preference

IN-2-1 Please select your survey preference.

Summary

We ask companies to select the optional section(s) they would like to complete: Business Integration, Circular Economy, and Impact Areas. The Materials Portfolio is the only mandatory section, but we encourage companies to fill out the full survey. This allows for complete reporting, **including full scorecard coverage and index placements.**

Why are we asking this?

To unlock further sections in the survey.

IN-2-2 Please select the sub-sector you wish to be benchmarked against.

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands only		

Summary

This question allows you 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.

Why are we asking this?

To build the appropriate peer-to-peer comparison based on the company size (by turnover and/or employees) and the sub-sector category selected.

IN-2-3 Please select your scorecard option.

Summary

Scorecards are digital, interactive, and confidential to each company. All participating companies receive a complimentary “standard” scorecard. Textile Exchange members and Cascale members receive an “advanced” scorecard. Non-members can purchase an “advanced” scorecard by paying a fee of \$3,000 USD.

Why are we asking this?

To understand your preferred scorecard option.

IN-2-4 Delivering the program is resource-intensive. Here are some ways you can support our work.

Summary

Delivering the program is resource intensive. You are welcome to help contribute financially to support the program.

Why are we asking this?

To know whether you want to contribute financially to the Materials Benchmark.

IN-3 Terms of Service

Before getting started, please take a few moments to read and acknowledge Textile Exchange's [Terms of Service](#), [Privacy Policy](#), and [Data Governance Policy](#).

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

In this section, companies will be asked to:

- Agree with Textile Exchange's [Terms of Service](#), [Privacy Policy](#), and [Data Governance Policy](#).
- Select whether to be publicly listed in the Material Change Index (MCI).
- Agree to communication preferences.
- Agree to share submitted data with specific stakeholders partnering with Textile Exchange.

Materials Portfolio

Materials Portfolio

Before you get started

- **Overall intent:** The Materials Portfolio section collects participants' weight data across all fibers and raw materials used in the reporting year. To complete this section of the survey, participants need to prepare their company's fibers and raw material weights.
- The data is important to track and record the use (weight) of conventional fibers and raw materials and those covered by sustainability programs.

This section is mandatory for all participants to complete.

Companies are strongly encouraged to report on all materials used for their textile, clothing, leather, and footwear products.

To be benchmarked at the portfolio level, companies must report their use (weights) of **acrylic, alpaca, cashmere, cotton, down, elastane (spandex), flax (linen), hemp, leather (raw hide bovine), lyocell, modal, mohair, polyamide, polyester, viscose, and wool**. Companies can still choose to report on selected fibers and raw materials and be benchmarked only on those, but they don't get a portfolio score in this case.

- **There are 15 questions**, 4 of which are scored for brands/retailers and suppliers/manufacturers.
- All questions apply to brands/retailers and suppliers/manufacturers.
- The data provided is the basis of the confidential scorecard and **tracks the collective progress** towards greenhouse gas emissions reduction.



Climate (Scope 3), biodiversity, freshwater, land use, and soil health activities, strategy, targets, risk assessment, etc., need to refer to raw material production.

SDG alignment



MP-1 Company's Raw Material Overview

MP-1-1. Please list all fibers and raw materials used by your company for the production of textile, clothing, leather, and footwear products.

Summary

This question asks participants to list all raw materials used for their company's textiles, clothing, leather, and footwear products and to estimate their share (%) of all their fiber and raw material used for these products. It also asks companies to indicate whether they can report the weights of these materials. This includes both fibers (e.g. cotton, wool, polyester) and non-fiber materials (e.g. leather, down, rubber). For further details please refer to the Uptake Calculation guide.

Why are we asking this?

This question helps to estimate the share (%) of reported fibers and raw materials out of all fibers and raw materials used by the company for textile, clothing, leather, and footwear products. It also allows companies to select fiber and raw materials for reporting.

How should you answer?

MP-1-1a. Please select the fibers used in the reporting year from the drop-down list.

- | | | | |
|------------|----------------------|-------------------------|-------------------------|
| • Acetate | • Elastane (spandex) | • Nettle | • Sisal |
| • Acrylic | • Flax (Linen) | • Polyamide (nylon) | • Vicuna |
| • Alpaca | • Guanaco | • Polyester | • Viscose (Rayon) |
| • Angora | • Hemp | • Polyethylene | • Wool |
| • Bamboo | • Jute | • Polylactic Acid (PLA) | • Yak |
| • Camel | • Kapok | • Polypropylene | • Other |
| • Cashmere | • Lama | • Polyurethan | • Other animal fiber |
| • Coir | • Lyocell | • Protein | • Other synthetic fiber |
| • Cotton | • Modal | • Ramie | • Other natural fiber |
| • Cupro | • Mohair | • Silk | • Other fibers |

Please select "Other fiber" only for fibers that are not yet included in the dropdown menu and report them one by one if possible.

Fiber refers to raw materials characterized by their flexibility, fineness, and high length-to-diameter ratio (e.g. cotton, wool, polyester fibers). This excludes non-fiber raw materials (e.g. raw hides, down, rubber, and polyester in non-fiber form).

Once you have selected the fibers, the next step is to indicate the estimated percentage (share) for each one compared to all fibers used for the company’s textiles, clothing, leather, and footwear (TFLC) products. Then you can specify whether you can report the specific weights. Ticking the box “can report weights” will determine the tables (MP-2-2) made available in the Materials Benchmark survey.

MP-1-1b. Please select the raw materials used in the reporting year from the drop-down list.

- Hides - Bovine
- Hides - Goat
- Hides - Pig
- Hides - Sheep
- Hides - Other
- Leather Fiber [Recycled]
- Down
- Natural Rubber
- Polyurethane (PU)
- Thermoplastic Polyurethane (TPU)
- Ethylene-vinyl acetate (EVA)
- Polyvinyl chloride (PVC)
- Other raw material [non-fiber]

Once you have selected the fibers and raw materials, the next step is to indicate the estimated percentage (share) for each one compared to all raw materials used for the company’s textiles, clothing, leather, and footwear (TFLC) products. Then you can specify whether you can report the specific weights. Ticking the box “can report weights” will determine the tables (MP-2-2) made available in the Materials Benchmark survey.



Only tick “can report weights” if you have the weight data.

It is not mandatory for companies to report all the fibers and raw materials used in the reporting period. Please refer to the above guidelines if companies want to be benchmarked at portfolio level.

MP-1-1c. Does your company also use raw materials for other products beyond textiles, clothing, leather, and footwear products?

Summary

We ask companies to specify whether they have any finished products that are not included in the reporting survey because they belong to different product categories outside of textiles, clothing, leather, and footwear (TCLF).

Why are we asking this?

To understand if the reporting companies use raw materials for other products beyond TCLF. This allows us to ensure the strategic scoping of the fibers, and that the raw materials portfolio is aligned with other reporting requirements.

MP-2 Raw Material Portfolio

MP-2-1. What sustainability programs does your company use for this raw material?



This section will appear as many times as the fibers and raw materials selected in MP-1-1 and only if “can report weights” has been selected.

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers		

Summary

For each of the fibers and raw materials used in the reporting year, the company should list any sustainability programs.

For the Materials Benchmark, raw materials have been divided into:

- **Conventional/fossil-based:** Includes “Conventional” and “Other programs.”
- Raw materials covered by sustainability programs: Includes all the other options.

Why are we asking this?

To check whether participants have used fibers and raw materials covered by sustainability programs.

How should you answer?

 Companies must select the programs that are used for fibers or raw materials from the list. The next step is to indicate whether you can report the specific weights. Ticking the box “can report weights for the reporting year” will determine the tables (MP-2-2) made available in the Materials Benchmark survey.

 Please only select "Other programs" if there is no overlap with the listed options. If "Other program" is selected, please specify it in the text box.

MP-2-2. Please report on your company’s raw material weights.

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	Higg BRM ECL15, CSRD ESRS E5-4, TFP	

Summary

These questions allow the participant to provide detailed reporting of their raw materials portfolio. This section is mandatory for all survey participants. Based on your selection in MP-1-1 and MP-2-1, you are required to complete the table for your selected raw materials and programs.

Why are we asking this?

Tracking raw material weights helps a company measure how much of the raw materials used are covered by different programs, set targets, and work towards achieving those targets. Best practices recommend that companies trace their raw material use back to the source and monitor their actual usage accordingly. Companies that can do this are encouraged to report the raw materials (feedstock) used. However, many companies are still estimating their fiber uptake through product, fabric, or yarn bought or sold. For these companies, our fiber conversion rates offer a standardized approach to converting the product, fabric, and yarn used back to fiber, for a consistent baseline measurement.

How should you answer?

You are required to complete the uptake table for each of the fiber and raw materials programs selected in MP-1-1 by clicking on 

Fiber weight in tonnes



Raw materials weight in tonnes identifies how much raw material your company uses. This data is used to help track the impact of the associated raw materials.

Reporting Tier

For fiber

Product: Refers to the final manufactured good where all stages of processing have been completed and is ready for sale.

Yarn: Refers to the finished yarn which is ready to be knitted or woven into fabric. In the case of polyester and manmade cellulose, yarn includes both Drawn Textured Yarn (DTY) as well as staple yarn. For wool it refers to yarn that has been scoured, top made and/or spun.

Fiber: Is the baseline measure used in this methodology to track the uptake of conventional and raw materials covered by program. For cotton it refers to ginned cotton - sometimes referred to as lint cotton. For polyester and manmade cellulosic, it covers both filament and staple fiber. For wool, it refers to clean wool.

Fabric: Refers to the finished fabric where all stages of processing have been completed (e.g., dyeing and finishing) and is ready for cut, make and trim. If this option is selected, you will have two options:

- Enter values for Length (m) / Width (m) and GSM (gram per m²) and the volume in tonnes will be automatically calculated.
- Directly enter the volume in tonnes.

Weight: In this field you are required to enter the amount (weight) of material which your company sourced during the reporting period.

Metric: There are three unit values to choose from: kilograms, tonnes. and pounds (US). If possible, we recommend reporting in tonnes.

Product: We expect companies to, at a minimum, be able to specify whether the raw material is used for apparel, home textiles, footwear, or other products.

If possible, companies should select the specific product type (e.g. apparel, knit).

Conversion factor: It is critical to estimate the fiber losses in the production of products, as nearly every supply chain stage has some fiber or material remaining that is not embedded in the final product (e.g., cutting waste from cutting fabric for finished products).

The recommended fiber loss values, or “conversion factor,” are auto filled. This field can be amended if the participant has more accurate data. If this is updated, please add a comment in the box stating the change, as this will help during the data analysis and review phase.

For further details on the conversion factors please refer to the Uptake Calculation guide.

Reporting Tier

Raw material weight in tonnes *For Leather and Raw Hides*



Finished leather (square meters, square feet, square inches): Refers to the surface area of finished leather where all stages of processing have been completed and is ready for cut and make. Companies can choose between three metrics (square meters, square feet and square inches).

Raw hide (tonnes): Refers to the weight of raw hide expressed in tonnes.

Reporting Tier

For Rubber and Other non-fiber materials

Product: The weight of the rubber in the finished product (e.g. sole of a shoe)

Raw rubber: The weight of the dried raw rubber (i.e. rubber content extracted from the latex in the form of pre-vulcanized rubber sheets)

Reporting Tier

For Down

Down: Down refers to the soft, fluffy layer of feathers found underneath the tougher exterior feathers of birds. It is lightweight, soft, and very effective in maintaining warmth, which is why it is often used in bedding. It is reported in kilograms.

Conversion factor: It is critical to estimate the raw material losses in the production process, as nearly every supply chain stage has some left over raw materials that are not embedded in the final product (e.g., cutting waste from cutting leather for finished products, losing down in the filling process or producing scraps of rubber from the sole’s production).

The recommended raw materials loss values, or “conversion factor,” are auto filled. This field can be amended if the participant has more accurate data. If this is updated, please add a comment in the box stating the change, as this will help during the data analysis and review phase.

For further details on the conversion factors please refer to the Uptake Calculation guide.

Programs evidence

We request that you select the type of evidence you can provide according to the program specified. As proof of evidence, you can upload the certificate or share a link. If no evidence can be provided, the field will be filled automatically.

Chain of custody and product claim percentage



Product-related claims are used to show that a product or category of products are certified or contain certified content and are linked to an assurance process. Special care must be taken to ensure they are true, accurate, and not misleading.

Does your company have a chain of custody along the supply chain in place for this raw material program? Chain of custody along the supply chain ensures that claims about the raw material attributes – such as “organically grown” or “recycled” – are accurate. This is crucial

because raw materials often travel around the world to be spun, dyed, woven, cut, and sewn. By certifying your product to a third-party content claim standard, you ensure that every step of the process, all necessary measures have been taken to ensure that what goes in matches what comes out.

What share of your products made with this raw material is covered by product claims for this raw material program?

We require participants to indicate the percentage of coverage by raw material program, e.g., 30% of all cotton products have a product claim. Product-related claims may appear on-or-off product. Examples include any of the below places where the standard may be mentioned:

- Hangtags
- Clothing/care labels
- Online product descriptions
- Catalogue product descriptions
- Point-of sale marketing where the claim is connected to a specific product.

Country of origin



Country of origin refers to the “country of raw material origin” (i.e. where the raw material is grown, cultivated, or otherwise produced) and should not be confused with the country where the direct supplier is based. 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 in order to adequately respond to environmental and socioeconomic risks and opportunities, since many are context specific.

Percentage column: Here we are looking for the percentage volume of the total raw material program that you can trace back to the country of origin.

Recycled feedstock

Please note that this section will pop up only if recycled fibers and raw materials have been selected. This question allows the participant to provide details on the feedstocks used for recycled materials during the reporting period. It requires information on the proportion of pre-consumer, post-consumer, or unknown materials per program.

The main purpose is to track progress towards a more circular approach and collect the uptake data divided into different types of recycled materials. Please complete the table by adding the share (%) for pre-consumer (post-industrial and damaged returned products), post-consumer recycled materials, and/or unknown if the company does not have information on the origin of the recycled raw materials. Please make sure the total share (%) adds up to 100%. The uptake column (tonnes) will be filled automatically based on the uptake data on recycled materials added in MP-2-2.

Producer mapping

Here we try to understand the share (%) of this raw material that participants can trace back to tier 4 producer level as defined in the [Supply Chain Taxonomy](#).

If your company reported on recycled fibers and raw materials, you should provide the following information on the recycled feedstock and recycling processes for the total amount of recycled raw material (not program-specific):

Recycled feedstock	Select the recycled feedstock used (textile, non-textile, unknown) and estimate their shares (%) of the total recycled material weight. If your company selects “non-textile,” please specify the type of non-textile feedstock (PET bottles, ocean waste, other, unknown) and their shares (%) of the non-textile weights.
Recycling process	Estimate the shares (%) of the recycled materials recycled through mechanical recycling, chemical recycling, or unknown type of recycling.

MP-3 Raw Material Portfolio Trend

MP-3-1. Please make any necessary adjustments and fill in the gaps in the raw material trend tables shown below if possible.

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers		

Summary

This section aims to provide insight into trends in materials sourcing and traceability (country of origin). This should help monitor the information provided over reporting years to ensure it is up to date and correct. It will also help forecast useful insights, set targets, and check over results. Please make sure the data is correct year over year and update the table whenever necessary.

Why are we asking this?

To monitor how companies are performing year on year and provide them with a clear understanding of their position in relation to their targets and baseline on raw materials sourcing.

MP-3-2. Do the year-on-year trends shown above represent the actual trends (i.e. backward adjustments were made in case of methodological changes or changes in scope) or are they influenced by methodological changes?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers		

Summary

Here we want to understand if adjustments have been made to the previous tables according to changes in the methodology used, to changes in the scope or to internal alignments.

Why are we asking this?



To have a clear understanding of the reasons behind the changes displayed in the trends.

MP-4 Targets



This section will appear as many times as the raw materials selected in MP-1-2 and only if “can report weights” has been selected.

MP-4-1. Does your company have **SMART targets** to increase the share of this **raw materials** covered by sustainability programs?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers		

Summary

SMART targets are important in defining a company’s targets clearly and allowing it to measure its progress. Targets are powerful as they can focus attention on achieving desirable outcomes.

Why are we asking this?

The aim of this question is to check if participants have set any targets to increase the uptake for the selected **raw** materials covered by programs.

How should you answer?

Answer options	How to answer this question
	This option should be selected if your company...
No	Has not yet set any target to increase the uptake of raw material covered by sustainability programs.
Yes, qualitative target only	Has established targets, but they are not specific, measurable, or time bound.
Yes, SMART targets at portfolio level	Has SMART targets that define precisely what a company wants to achieve and allow to measure progress.



If “Yes, SMART targets at portfolio level” is selected, you are required to specify the percentage of raw material covered by the target and the target year.

For signatories of the [Sustainable Cotton Challenge \(SCC\)](#) and [Recycled Polyester Challenge \(rPET\)](#), your selection must align with the commitment stated in the sign-up form.

MP-5 Risk Assessment

MP-5-1. Can your company identify the key risks and associated sourcing locations related to the cultivation, extraction, and early processing of its fibers?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers		

Summary

Identifying and actively managing risks is good business practice and helps ensure a company’s long-term stability. 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 seeks to understand the environment, people, and operational risks involved in the cultivation and processing of raw materials. It also seeks to understand the risks your company has identified in the fiber or raw material’s country of origin, and the actions taken to mitigate these risks.

The risks are based on those in the [Materials Impact Explorer \(MIE\)](#). To provide a holistic and detailed view of risk, these include country-level and sector-specific datasets, as well as global indices. Some of our data providers include [Google Earth Engine](#), [The World Bank](#), [The World Resources Institute](#), life cycle assessment data from [Quantis World Apparel Life Cycle Database \(WALDB\)](#), and [The International Union for Conservation of Nature \(IUCN\) Red List](#) and key biodiversity areas data from the [Integrated Biodiversity Assessment Tool \(IBAT\)](#).

Risk is analyzed based on the sourcing country of origin and whether the fiber or raw material is certified to a standards system. Users of the tool can review risk ratings and recommendations used internally in their decision-making processes. The risk ratings provided in the tool are framed around potential impacts and dependencies as outlined by the [Taskforce for Nature-related Financial Disclosures \(TNFD\)](#) and [Science Based Targets Network \(SBTN\)](#).

Why are we asking this?

Environmental risks and opportunities change based on where materials are grown or extracted. The fashion, textile, and apparel industry is one of the largest contributors to the global climate and ecological crisis. When brands source their materials, they often have little to no visibility of the environmental risks and opportunities associated with them.

Mandatory evidence

For any of the risk options selected, we require supporting evidence in the form of internal or public documents for the specific fiber or raw material selected. For instance, if the section needs to be completed in the cotton module, the risk(s) selected, and evidence provided should refer to that specific raw material (e.g., the company conducts annual meetings with vendors in China to identify the risks associated with its cotton. This information is captured in its risk assessment and published in its sustainability report).

Answer options	How to answer this question This option should be selected if your company...
No	Has not identified the impact of sourcing a raw material from a given country or region related to cultivation, extraction, and early processing of its fibers.
Yes	Has identified the impact of sourcing a raw material from a given country or region related to cultivation, extraction, and early processing of its fibers.

MP-5-1a. Please indicate the top five risks for this fiber or raw material and the countries associated with these risks.

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers		

MP-5-1b. Have the key risks identified, and sourcing countries related to the fiber and raw materials been reported publicly?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers		

Summary

Identifying and actively managing risks is good business practice and helps ensure a company’s long-term stability. 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 seeks to understand the environment, people, and operational risks involved in the cultivation and processing of raw materials. The risks your company has identified in the fiber or raw material’s country of origin and the actions taken to mitigate these risks.

The risks are based on those in the [Materials Impact Explorer \(MIE\)](#). To provide a holistic and detailed view of risk, these include country-level and sector-specific datasets, as well as global indices. Some of our data providers include [Google Earth Engine](#), [The World Bank](#), [The World Resources Institute](#), life cycle assessment data from [Quantis World Apparel Life Cycle Database \(WALDB\)](#), and [The International Union for Conservation of Nature \(IUCN\) Red List](#) and key biodiversity areas data from the [Integrated Biodiversity Assessment Tool \(IBAT\)](#).

Risk is analyzed based on the sourcing country of origin and whether the fiber or raw material is certified to a standards system. Users of the tool can review risk ratings and recommendations to be used internally in their decision-making processes. The risk ratings provided in the tool are framed around potential impacts and dependencies as outlined by the [Taskforce for Nature-related Financial Disclosures \(TNFD\)](#) and [Science Based Targets Network \(SBTN\)](#).

Why are we asking this?

Environmental risks and opportunities change based on where materials are grown or extracted. The fashion, textile, and apparel industry is one of the largest contributors to the global climate and ecological crisis. When brands source their materials, they often have little to no visibility of the environmental risks and opportunities associated with them. This question requires companies to specify whether the risks identified in question MP-2-3 have been made public.

MP-6 Material Trends

Summary

The Materials Trends table shows your company's trend portfolio. Participants are encouraged to complete as much of this table as possible to enable progress tracking. Volumetric data is useful for modeling outcomes and impacts, such as greenhouse gas emissions.

Why are we asking this?

To track participants' progress towards the use of raw materials covered by sustainability programs. Volumetric data is useful for modeling outcomes and impacts, such as greenhouse gas emissions.

MP-6-1. Summary of your company's material trend

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers		

For each of the raw materials reported, a table will appear to report the raw material trend. The 2024 column will be filled automatically with data coming from MP-2-2. If you are a returnee, the previous years' data will be pre-filled starting from 2021 and can be revised if there are any changes. Please complete as much as possible, even with estimates.

MP-7 Metadata

Summary

This section requires the participant to share details and information on how the uptake data has been calculated, such as the source of the uptake data, the calculation methodology used, and the validation and accuracy process used.

Why are we asking this?

To understand the process used to calculate the uptake data for each of the reported raw materials. This gives Textile Exchange better visibility into uptake calculations and allows us to check that your company's reporting methodology is consistent year-on-year.

MP-7-1. Please attach your company's raw material weights calculation (incl. related internal guidance).

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers		

Please attach a copy of your company's uptake calculations, preferably in Excel format, showing the steps to calculate the uptake data. If you can provide any instructions, please attach them. MP-7-2. Please indicate the data sources (e.g., PLM, ERP, sales records) used for uptake calculations.

MP-7-2. What is the source of your total weights of fiber and raw materials?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers		

Please briefly describe how your company prepared and selected the relevant data used for the uptake calculations and identify the data sources.

MP-7-3 What methodology was used to compile the data and what assumptions were made?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers		

The undertaking shall provide information on the methodologies used to calculate the data. It shall specify whether the data is sourced from direct measurement or estimations, and disclose the key assumptions used.

MP-7-4 Has the total weight calculation been checked by an external party?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers		

The undertaking shall provide information on whether the weights have been checked by an external party.

MP-7-5 Does your company publish your raw material weights?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers		

The undertaking shall provide information on whether the raw material weights are published by the company.

Business Integration

Business Integration

Before you get started

- **Overall intent:** The business integration section question asks about the company’s raw material sustainability strategy and the extent to which it is integrated into the core of the business. This data helps us understand if participants have started to strategically work on their raw material sustainability and integrate it into their overall corporate strategy.
- **There are 23 questions**, of which 15 are scored for brands and retailers and suppliers and manufacturers.
- There are **2 questions** that are aligned with [Cascale’s Higg Brand & Retail Module \(Higg BRM\)](#).

 Climate (Scope 3), biodiversity, freshwater, land use, and soil health activities, strategy, targets, risk assessment, etc., need to refer to raw material production.

SDG alignment: This section covers all the SDGs, with the top three being SDG 8, SDG 12, and SDG 1.



BI-1 Sustainability Strategy

BI-1-1 Does your company have an approach to **raw materials** sustainability?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	BRM EBD03	Material Pathways

Summary

An approach to raw material sustainability is important because it starts to provide direction and support to day-to-day decision making. An approach includes an initial proposal including short and longer-term goals, responsibilities, timelines, and resource allocation. It helps to identify an organization's most important issues and determine what should be reported.

Why are we asking this question?

To understand if companies have started to strategically work on an approach to their raw material sustainability and integrate it into their overall corporate strategy.

Mandatory evidence

In development: A draft of the activities/strategy, team meeting minutes/e-mails to show that the activities/strategy are under discussion.

Yes, we have ad-hoc activities or a formal strategy: Evidence can include but is not limited to activities/strategy presented on the company's website, the company's sustainability report if the activities/ strategy are described, and internal documents/presentations detailing the company's activities/strategy. Evidence needs to specifically relate to the options selected (e.g., if climate is selected, evidence needs to show a clear reference to climate-related ad-hoc activities or formal strategy).

The topics (e.g., raw materials, circular economy, climate) selected in this answer, correspond to those displayed in BI-3-1, BI -3-3, BI-3-5, BI-7-1a.

Answer options	How to answer this question This option should be selected if your company...
No	Does not have an approach to raw material strategy.
In development	Has started to consider activities/strategy related to raw material sourcing (e.g., a draft approach without sign-off, email exchange or meeting notes discussing the development of the approach, etc.).
Yes, we have ad hoc activities	Has implemented occasional activities/projects related to the increase of raw materials covered by sustainability programs and related topics without a formal strategy behind. Companies selecting this option are usually starting their sustainability journey on the specific topic. Examples can include risk assessments, implementation of programs, participation in initiatives, etc.
Raw materials	Has implemented ad hoc activities to start sourcing raw materials covered by sustainability programs (e.g., organic cotton, recycled polyester), joining specific initiatives (e.g., Better Cotton), looking into standards and certifications (e.g., GRS/RCS).
Circular economy	Has implemented ad hoc activities to move towards a more circular approach (e.g., looking into circular economy design and increase the use of pre-consumer/post-consumer raw materials).
Climate	Has implemented ad hoc activities to map and measure its impact (e.g., partial Scope 3 GHG inventory) on climate and has started to work on avoiding and reducing it.
Biodiversity	Has implemented ad hoc activities to map and measure its impact on biodiversity and has started to work on avoiding and reducing it.
Freshwater	Has implemented ad hoc activities to map and measure its impact on freshwater and has started to work on avoiding and reducing it.
Oceans	Has implemented ad hoc activities to map and measure its impact on oceans and has started to work on avoiding and reducing it (e.g., researching how to reduce the release of microfibers into the environment).
Land Use	Has implemented ad hoc activities to map and measure its impact on land use and has started to work on avoiding and reducing it (e.g., sourcing raw materials committed to reduce deforestation such as FSC and PEFC).
Soil Health	Has implemented ad hoc activities to map and measure its impact on land use and has started to work on avoiding and reducing it.

Answer options	How to answer this question This option should be selected if your company...
Other	Has ad hoc activities for other areas. Please provide details in the comments box below “other”.
Yes, we have a formal strategy	Has set a formal and usually public strategy including objectives, scope, timeline, and resources to ensure that change is made.
Raw materials	Has set a formal raw material strategy, including at least all priority raw materials.
Circular economy	Has set a formal circular economy strategy. It should include specific actions, scope, targets, timelines, and resources.
Climate	Has set a formal and usually public climate strategy. It should include specific actions, scope, targets, timelines, and resources.
Biodiversity	Has set a formal and usually public biodiversity strategy. It should include specific actions, scope, targets, timelines, and resources.
Freshwater	Has set a formal and usually public freshwater strategy. It should include specific actions, scope, targets, timelines, and resources.
Oceans	Has set a formal and usually public oceans strategy. It should include specific actions, scope, targets, timelines, and resources.
Land Use	Has set a formal and usually public land use strategy. It should include specific actions, scope, targets, timelines, and resources.
Soil Health	Has set a formal and usually public soil health strategy. It should include specific actions, scope, targets, timelines, and resources.
Other	Has included other areas not included in this list. Please provide details in the comments box below “other.”

Resources
<ul style="list-style-type: none"> • Textile Exchange, Materials Benchmark Insights and Trends factsheet • Textile Exchange, Materials Market Report, 2024 • Textile Exchange, Materials Strategy • Textile Exchange, Material Pathways

BI-1-2. Does your company's **raw materials** sustainability strategy/activities include decoupling economic growth from natural capital depletion?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	BRM EBD07	FMM

Summary

Decoupling economic growth from natural capital depletion means reducing the use of (primary) natural resources per unit of economic activity. We need to improve the rate of resource productivity (“doing more with less”) faster than the economic growth rate. This is the notion behind “decoupling.” Resource consumption is key to ensuring future economic growth while remaining within the planetary boundaries.

Why are we asking this question?

To see if a company’s strategy has an explicit intention (outcome) to decouple economic success from resource consumption.

Mandatory evidence

In development: Draft of the strategy or team meeting minutes/e-mails to show that the strategy is under discussion. Evidence needs to relate specifically to the company’s strategy for decoupling economic growth from natural capital depletion.

Yes: Evidence can include but is not limited to strategy presented on the company’s website, the company's sustainability report if the strategy is described and/or internal documents/presentations detailing the company's strategy. Evidence needs to relate specifically to the company’s strategy for decoupling economic growth from natural capital depletion (e.g., if “By increasing the use of existing products and materials” is selected, evidence needs to show a clear reference to strategy/activities/projects implemented to increase the use of products and materials).

SDG target(s) related: [SDG 8](#), specifically [8.4](#).

Answer options	How to answer this question
Yes	This option should be selected if your company... Has included decoupling economic growth from natural capital depletion in its raw material strategy:

Answer options	How to answer this question This option should be selected if your company...
By increasing the use of existing products and materials through service-based business models	By increasing the use of existing products and materials through service-based business models (e.g., rental, resale, repair/refurbishment services/maintenance, upcycling or remaking of products, etc.).
By increasing the use of existing products and materials (designed for durability, traceability, recyclability, disassembly)	By increasing the use of existing products and materials designed for durability (e.g., good quality materials, good fit, communicating correctly how to take care of the product); disassembly (e.g., zippers, buttons, accessories, fastenings etc.); recyclability (e.g., mono-material products, material health and recycling process, etc.).
By increasing the use of fibers and raw materials produced using regenerative practices	By increasing the use of raw materials produced using regenerative production (e.g., healthy soils, improved local biodiversity, improved air and water quality).
By using textile-to-textile post-consumer recycled content	By increasing the use of textile-to-textile post-consumer recycled content (e.g., recycled fabric with 50% post-consumer cotton, etc.).
By the absolute reduction in the use of virgin fibers and raw materials	Reduces the absolute use of virgin raw materials (e.g., reduce virgin resource use with a view to address and reduce the volume of synthetic raw materials made from fossil fuels).
By the reduction of virgin fibers and raw materials used relative to our economic growth (intensity reduction)	By reducing the use of virgin fibers and raw materials used relative to our economic growth.
Other	Same as above for other items to list here (e.g., by increasing the percentage of recycled materials, using upcycle materials, banning the use of any virgin synthetic or natural raw materials in your programs, only organic, recycled, or regenerative materials are used, implementing Science Based Targets, etc.).

Resources
<ul style="list-style-type: none"> • United National Development Program (UNEP), Decoupling natural resource use and environmental impacts from economic growth • Ellen MacArthur Foundation, Ellen MacArthur Foundation

BI-1-3. Does your company's raw material strategy/activities cover **transitional risks** and opportunities?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	TNFD/ WBA	-

Summary

Companies are expected to **implement and include transitional risks and opportunities in their strategy, which are the ones related to commercial, governmental, and societal efforts to decrease carbon usage (such as changes in the policy and legal landscape, new technologies, or changes in consumer preferences and behaviors).**

Why are we asking this question?

To define whether the company covers transitional risk and opportunities when setting its raw material strategy.

SDG target(s) related: [SDG 13](#)

Answer options	How to answer this question This option should be selected if your company...
No	Does not have a raw material strategy that covers transitional risks and opportunities.
Yes	Has a strategy/activity that covers the transitional risks and opportunities by some of the elements below:
Covering our raw material risks and opportunities	Covering your raw materials’ risks and opportunities (e.g., carries out a risk assessment to understand the risks related to the current raw materials sourced to move forward and shift to raw materials covered by sustainability programs, etc.).
Includes elements of a “just transition”	including elements of a “just transition” (e.g., set a strategy to address the moral and legal dimensions of vulnerability to climate change, encompassing both the impacts of human-induced greenhouse gas emissions, and the impacts of actions to tackle climate change, etc.).
Other	Has included other areas not included in this list. Please provide details in the comments box below “Other.”

Resources
<ul style="list-style-type: none">• International Labour Organization, Just Transition FAQ• Institute for Human Rights and Business, Just Transitions for All

BI-2 Global Goals and Commitments

BI-2-1 Has your company taken steps to align its raw materials sustainability strategy/activities with the Sustainable Development Goals (SDGs)?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	TNFD/ WBA	-

Summary

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.

Why are we asking this question?

To indicate whether the company has prioritized specific SDGs, and (within each SDG) has identified specific targets for measuring progress.

Mandatory evidence

In Development: Draft of the strategy/activities in alignment with the SDGs; team meeting minutes/e-mails to show how the SDGs alignment is under discussion.

Yes: Evidence can include but is not limited to strategy/activities presented on the company’s website, the company's sustainability report if the strategy /activities is described, and/or internal documents/presentations detailing the company's strategy/activities. Evidence needs to show the alignment with the specific SDGs (e.g., if Goal 6 is selected, evidence needs to show where Goal 6 is mentioned).

Related SDG target(s): all SDGs goals, specifically [SDG 17](#).

Answer options	How to answer this question
No	This option should be selected if your company... Has not taken steps to align its raw material sustainability strategy/activities with the SDGs.
Yes	Has established a set of steps to ensure this alignment with the SDGs by applying one or more of the actions listed below:

Answer options	How to answer this question This option should be selected if your company...
Our raw materials sustainability strategy/activities are aligned with the SDGs	Has aligned your raw material strategy with the SDGs (e.g., source of raw materials covered by sustainability programs aligned with SDG 12 and 15).
We have set targets and indicators in relation to one or more of the SDGs	Has set targets and indicators in relation to one or more of the SDGs (e.g., by 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse link to SDG 12).
We track the (expected) outcomes and impacts of our company’s activities related to the SDGs	Has taken steps to track the (expected) outcomes and impacts of your company’s activities related to the SDGs (e.g., mechanisms set up to ensure that the priority SDGs outcomes and impacts are tracked, etc.).
We are publicly reporting on progress	Has publicly reported progress (e.g., public report on progress and achievement of the sustainable management and efficient use of natural resources by 2030, etc.).
Goal 1: No poverty	If it is aligned to SDG 1 targets and indicators.
Goal 2: Zero hunger	If it is aligned to SDG 2 targets and indicators.
Goal 3: Good health and well-being	If it is aligned to SDG 3 targets and indicators.
Goal 4: Quality education	If it is aligned to SDG 4 targets and indicators.
Goal 5: Gender equality	If it is aligned to SDG 5 targets and indicators.
Goal 6: Clean water and sanitation	If it is aligned to SDG 6 targets and indicators.
Goal 7: Affordable and clean energy	If it is aligned to SDG 7 targets and indicators.
Goal 8: Decent work and economic growth	If it is aligned to SDG 8 targets and indicators.
Goal 9: Industry, innovation, and infrastructure	If it is aligned to SDG 9 targets and indicators.
Goal 10: Reduced inequality	If it is aligned to SDG 10 targets and indicators.
Goal 11: Sustainable cities and communities	If it is aligned to SDG 11 targets and indicators.
Goal 12: Responsible consumption and production	If it is aligned to SDG 12 targets and indicators.
Goal 13: Climate action	If it is aligned to SDG 13 targets and indicators.
Goal 14: Life below water	If it is aligned to SDG 14 targets and indicators.

Answer options	How to answer this question This option should be selected if your company...
Goal 15: Life on land	If it is aligned to SDG 15 targets and indicators .
Goal 16: Peace and justice, strong institutions	If it is aligned to SDG 16 targets and indicators .
Goal 17: Partnerships for the Goals	If it is aligned to SDG 17 targets and indicators .

Resources
<ul style="list-style-type: none"> • United Nations Global Compact, https://www.unglobalcompact.org/ • Sustainable Development Compass, https://sdgcompass.org/ • World Benchmarking Alliance, https://www.worldbenchmarkingalliance.org/

BI-2-2 Does your company support, or is a signatory, to any global goals or commitments?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	Deforestation-Free Call to Action for Leather

Summary

Commitments and global goals 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.

Why are we asking this question?

To understand if participants have signed up or supported any of these global goals or commitments.

Related SDG target(s): all SDGs goals, specifically [SDG 17.16](#)



Update

Option updated: The Science Based Targets Network Corporate Engagement has been removed.

Answer options	How to answer this question This option should be selected if your company...
No	If your company has not signed or supported any of the indicated goals or commitments.
Yes	If your company has signed or supported any of the goals or commitments indicated below.
Act4Nature	Act4Nature
Bonn Challenge	Bonn Challenge
Business for Nature	Business for Nature

Answer options	How to answer this question This option should be selected if your company...
CanopyStyle Initiative	CanopyStyle Initiative
CEO Water Mandate	CEO Water Mandate
Ellen MacArthur Foundation: Make Fashion Circular	Ellen MacArthur Foundation: Make Fashion Circular
New York Declaration on Forests	New York Declaration on Forests
One Planet Business for Biodiversity	One Planet Business for Biodiversity
Science Based Targets for Nature	Science Based Targets for Nature
Science Based Targets Initiative	Science Based Targets Initiative
Tropical Forest Alliance	Tropical Forest Alliance
UNFCCC Fashion Industry Charter for Climate Action	UNFCCC Fashion Industry Charter for Climate Action
United Nations Global Compact	United Nations Global Compact
We Mean Business Climate Pledge	We Mean Business Climate Pledge
Textile Exchange Deforestation-Free Call to Action for Leather	Textile Exchange Deforestation-Free Call to Action for Leather
Other	If your company supports or is a signatory of any other commitment not listed above, please provide details in the comments box below “Other.”

BI-3 Governance

BI-3-1 Does the company’s governance board (or equivalent) have oversight of the company's work in raw materials sustainability strategy/activities?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	-	-

Summary

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. It ensures the successful delivery of the sustainability strategy, since it is important that sustainability holds status within the company.

Why are we asking this question?

To indicate the level of accountability for the successful delivery of the company’s materials sustainability strategy.

Mandatory evidence

In **development**: Draft of statement from the board, board meetings minutes/e-mails specifying the board has been appointed to oversee the company’s strategy/activities related to raw material sustainability.

Yes: Evidence can include but is not limited to an official statement from the board, sustainability report or an organizational chart specifying the board has been appointed to oversee the company’s strategy/activities related to raw material sustainability. Evidence needs to relate specifically to the options selected (e.g., if biodiversity is selected, evidence needs to specify the board has oversight of the company’s biodiversity strategy/activities).

The topics (e.g., raw materials, circular economy, climate) displayed in this answer correspond with those selected in BI-1-1.

Answer options	How to answer this question This option should be selected if your company...
No	Has no oversight in the raw material strategy/activities.
Yes, please select applicable	Has oversight on the work, including some, all or other elements listed below:
Raw materials	On raw materials
Circular economy	On circular economy
Climate	On climate
Biodiversity	On biodiversity
Freshwater	On freshwater
Oceans	On oceans
Land Use	On land use
Soil health	On soil health
Others	On “Other.” Please provide details in the comments box below “Other.”

BI-3-2 Has your CEO (or equivalent) demonstrated public leadership in **raw materials** strategy/activities during the reporting period?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	-

Summary

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. It helps to facilitate the successful delivery of the sustainability strategy, since it is important that sustainability holds status within the company.

Why are we asking this question?

To indicate if public leadership of your company’s materials sustainability strategy has been communicated by your CEO (or equivalent).

Answer options	How to answer this question
	This option should only be selected if your CEO (or equivalent)...
No	Hasn’t demonstrated public leadership in the company’s raw material strategy/activities during the reporting period.
Yes (including)	Has demonstrated public leadership in the company’s raw material strategy/activities during the reporting period, by some of the ways listed below:
Statement in annual report/on website	Via a statement on the sustainability report/website (e.g., CEO pointed to swift progress in changing materials portfolio from raw materials covered by sustainability programs, displaying leadership in your raw material strategy, etc.)
Presentation at a public event/conference	During a presentation at an event/conference (e.g., CEO speaks at Textile Exchange’s annual conference on the company’s current approach towards regenerative farming).
Through press / social media	Through press/social media (e.g., several articles stating the relevance and updates of raw material strategy, etc.)
Other	Through other channels. Please provide details in the comments box below “Other.”

BI-3-3 What is the highest level of operational accountability for integrating your company’s raw materials sustainability strategy/activities?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	FMM

Summary

Company directors and senior managers should ultimately be accountable for the delivery of the sustainability strategy, including the advancement of a preferred raw material 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 of the importance of materials sustainability.

Why are we asking this question?

To indicate the highest level of operational accountability for integrating your company’s raw materials sustainability strategy/activities within your company.

The topics (e.g., raw materials, circular economy, climate) displayed in this answer correspond with those selected in BI-1-1.

BI-3-4 Does your company ensure that responsibility for implementing its raw materials sustainability strategy/activities is distributed across the company?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	-	-

Summary

The delivery and implementation of the raw material strategy is now recognized as “everybody’s business” and should be embedded into the organization. Key performance indicators (KPIs) and other actions should be integrated throughout the company, and not only held within the sustainability team. It requires team effort, building capacity and incentivization.

Why are we asking this question?

To understand whether the company ensures the responsibility of implementing its raw material strategy is shared across teams.

Mandatory evidence

Yes: Evidence can include but is not limited to agenda/content/recording(s) of trainings/awareness raising sessions; excerpts of the responsibilities incorporated in job descriptions; examples of employees’ annual performance reviews including raw materials sustainability activities/projects; examples of personal/team targets/KPIs related to raw materials sustainability; and examples of compensation/incentives for meeting raw materials sustainability targets/KPIs. Evidence needs to relate specifically to the options selected (e.g., if training/awareness raising is selected, evidence needs to specify the agenda/content of the training).

Answer options	How to answer this question
No	This option should be selected if your company... Does not ensure that responsibility for implementing its raw materials sustainability strategy is distributed across the company.
Yes	Ensures that responsibility for implementing its raw materials sustainability strategy is distributed across the company:

Answer options	How to answer this question This option should be selected if your company...
Training/ awareness raising	Via training/awareness raising (e.g., general sustainability training for all employees as a part the onboarding, general sustainability courses or specific for on the company’s sustainability strategy; workshops, webinars, self-learning training and email updates are used to train the co-workers on sustainability on periodic basic, etc.). <u>If this option is selected, BI-3-5 must be answered.</u>
Responsibilities incorporated in job descriptions	By incorporating responsibilities in job descriptions (e.g., sourcing manager has the responsibility to oversee the increase of preferred raw materials in the company’s portfolio to reach 50% preferred materials by 2030).
Annual performance reviews	Via annual performance reviews (e.g., progress toward sustainability goals is included in relevant individual's yearly goals and objectives. Performance against these goals and objectives are a key factor in annual performance reviews and compensation adjustments, etc.).
Sustainability targets/KPIs	By setting sustainability targets/KPIs (e.g., all departments beyond the sustainability one has sustainability targets and or/KPIs that contributes to the company’s raw material strategy/activities, etc.).
Compensation/incentives for meeting targets/KPIs	By including compensation/incentives (e.g., for middle and top management the yearly bonus is dependent on personal/company targes/KPIs related to raw material strategy/activities etc.).
Other	Through other activities not listed above. Please provide details in the comments box below “Other.”

BI-3-5 Does your company offer employee training on **raw materials** sustainability strategy/activities?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	FMM

Summary

Staff should be equipped through training and capacity building, evaluations, and incentivized to achieve the relevant sustainability KPIs, including responsibility for a more sustainable materials portfolio.

Why are we asking this question?

To ensure the company is building staff capacity and incentivization to implement a successful raw material strategy and assess risks.

This question will appear only if “Training/ awareness raising” is selected in BI-3-4. The topics (e.g., raw materials, circular economy, climate) displayed in this answer correspond with those selected in BI-1-1.

BI-4 Corporate Risk Assessment

BI-4-1 Does your company carry out **risk assessments** in relation to **raw materials**?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	-	-

Summary

Risk assessments help companies to determine the nature and extent of risks, by analyzing hazards and evaluating existing conditions of vulnerability that together could potentially harm exposed people, services, livelihoods, and the environment on which they depend. The process of identifying these issues, involves reaching out to internal and external stakeholders to get their input. Risks assessments also help companies determine what should be prioritized, what should be reported, and to whom.

Why are we asking this question?

To understand which risks should be prioritized and addressed, what should be reported, and to whom. These risks also need to be integrated into the company's core risk review process.

Mandatory evidence

Yes: evidence can include but is not limited to report/ excerpt/Sustainability report page describing the risk and opportunities assessment; name and specifications of the assessment tool (e.g., link to the webpage), description of the risks/opportunities assessed (e.g., water management in cotton production). Evidence needs to relate specifically to the options selected (e.g., if raw materials is selected, evidence needs to specify the type of risk assessment carried out for which specific raw material).

Answer options	How to answer this question
No	This option should be selected if your company... Does not carry out any risk assessments for your raw materials.
Yes, please select applicable	Carries out a risk assessment for the different areas listed below:
Raw materials	Raw materials (e.g., risks associated with sourcing animal-based raw materials and animal welfare).

Answer options	How to answer this question This option should be selected if your company...
Company-lead assessment	Developed and led internally by the company (company could have been supported by consultancies).
Independent assessment	Developed by a third-party entity such as an organization, association, NGO, etc.
<u>Circular economy</u>	Circular economy (e.g., risks associated with producing with post-consumers recycled materials).
Company-lead assessment	Developed and led internally by the company (company could have been supported by consultancies).
Independent assessment	Developed by a third-party entity such as an organization, association, NGO, etc.
<u>Climate</u>	Climate (e.g., risks associated with raw material production and ghgs emissions).
Company-lead assessment	Developed and led internally by the company (company could have been supported by consultancies).
Independent assessment	Developed by a third-party entity such as an organization, association, NGO, etc. (e.g., GHG Protocol Land Sector and Removals Guidance).
<u>Biodiversity</u>	Biodiversity (e.g., risks associated with raw material production and ecosystem vulnerability).
Company-lead assessment	Developed and led internally by the company (company could have been supported by consultancies).
Independent assessment	Developed by a third-party entity such as an organization, association, NGO, etc. (e.g., Biodiversity Footprint Calculator).
Freshwater	Freshwater (e.g., risks associated with raw material production and water scarcity and pollution).
Company-lead assessment	Developed and led internally by the company (company could have been supported by consultancies).
Independent assessment	Developed by a third-party entity such as an organization, association, NGO, etc. (e.g., WWF Water Risk Filter).
Oceans	Oceans.
Company-lead assessment	Developed and led internally by the company (company could have been supported by consultancies).

Answer options	How to answer this question This option should be selected if your company...
Independent assessment	Developed by a third-party entity such as an organization, association, NGO, etc.
Land Use	Land use (e.g., risks associated with leather production and deforestation).
Company-lead assessment	Developed and led internally by the company (company could have been supported by consultancies).
Independent assessment	Developed by a third-party entity such as an organization, association, NGO, etc. (e.g., Global Forest Watch).
Soil health	Soil health (e.g., risks associated with crops farming and soil health).
Company-lead assessment	Developed and led internally by the company (company could have been supported by consultancies).
Independent assessment	Developed by a third-party entity such as organization, association, NGO, etc.
Other	Other related topics.
Company-lead assessment	Developed and led internally by the company (company could have been supported by consultancies).

Resources
<ul style="list-style-type: none"> • IFRS Sustainability (2023), “The business risk sub-question is linked to SASB.” • CDP (2023), “Using CDP data for nature-related risk and opportunity assessments”

BI-4-2 Does your company review and update its risk assessment(s)?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	-	FMM

Summary

Carrying out frequent risk and opportunity assessments help companies keep on track with their gaps and take appropriate actions on time.

Why are we asking this question?

To analyze the frequency of your risk and opportunity assessments.

Mandatory evidence

Evidence can include but is not limited to the date/year of updating the risk assessment, internal timelines to update tools and assessments, a written request from stakeholders to update the risk assessment regularly, and/or link/attachment of the risk assessment updated consistently throughout the years.

This question will only appear if “yes” is selected in BI-4-1.

Answer options	How to answer this question
No	This option should be selected if your company... Has never reviewed and updated its risk assessment.
Yes	Has reviewed and updated its risk assessment.
As required	Carries out its risk assessment internally (e.g., by the board) or externally (e.g., investors) as required.
Annually	Carries out its risk assessment internally (e.g., by the board) or externally (e.g., investors) on an annual basis.
Regularly (2-5 years)	Carries out its risk assessment regularly (once every 2 to 5 years).

BI-4-3 Please list your company's top five risks or opportunities resulting from your assessment.

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Suppliers/Brands	-	FMM

Summary

The process of identifying and ranking the risks related to your raw material use helps companies to prioritize and take action.

Why are we asking this question?

To understand if companies have started to strategically work on their raw materials sustainability and integrate it into their overall corporate strategy.

BI-4-4 Are the results of your company's **risk assessment** public?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	-	FMM

Summary

Public disclosures are intended to increase the robustness, accuracy, and trustworthiness of disclosed information. If your risk assessment is public, please select the topics included.

Why are we asking this question?

To understand whether your company commits to publicly display its risk and opportunities assessment.

Mandatory evidence

Yes: Evidence can include but is not limited to a report published on the company’s website and the sustainability report page/section describing the risk and opportunities assessment. A company’s risk assessment is part of its wider industry assessment/report. Evidence needs to relate specifically to the options selected (e.g., if land use is selected, evidence needs to show land use-related risk assessment is public).

This question will only appear if “yes” is selected in BI-4-1.

BI-5 Stakeholder Engagement

BI-5-1 Did your company consult with external stakeholders as part of its **raw materials** strategy/activities?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	-	-

Summary

Stakeholders, both internal and external, should be consulted to capture a range of expertise and perceptions, and ensure against unexpected risks (or missed opportunities) occurring.

Why are we asking this question?

To define which stakeholders are engaged as part of the company's risk and/or materiality assessment, and most importantly, how stakeholder engagement has influenced and shaped the company's decision-making.

Mandatory evidence

Yes: evidence can include but is not limited to stakeholder engagement mapping and communication channels; the company's website/ company's sustainability report describing the stakeholder engagement process and results. Evidence needs to relate specifically to the options selected (e.g., if local communities is selected, evidence need to show how local communities have been consulted in relation to the company's raw material strategy/activities).

Related SDG target(s): [SDG 17.](#)

Answer options	How to answer this question
No	This option should be selected if your company... Does not consult with external stakeholders.
Yes	This option should be selected if your company... Consults with one or more of the stakeholders listed below:
Producers/farmers Feedstock producers/farmers	Consults with raw material producers/farmers (e.g., events/workshop to collect feedback on farming/production practices, comments on innovative techniques).

Answer options	How to answer this question This option should be selected if your company...
Governments/regulators	Consults with governments/regulators (e.g., meeting with regulators and international/national associations to understand the legal aspects regarding EPR, textile waste).
Independent experts	Consults with independent experts (e.g., works with consultants, experts to be always up to date and aligned with latest news and innovations).
Indigenous Peoples	Consults with Indigenous peoples (e.g., meets/runs in person interviews with Indigenous peoples on raw material production impacts on their community).
Investors/analysts	Consults with investors/analysts (e.g., questionnaire/survey to know investors' interest and impact of specific sustainability topics such as climate change, deforestation).
Local communities	Consults with local communities (e.g., schedules meetings with regional/state representatives to present the companies' activities in the region, and how to collaborate, etc.)
Manufacturers	Consults with manufacturers (e.g., workshops/capacity buildings with manufacturers to collect feedback on production requirements, standards).
NGOs	Consults with NGOs (e.g., meetings/focus groups on sensitive topics such as animal welfare, deforestation).
Peer companies	Consults with peer companies (e.g., takes part in industry organizations, conferences, meetings to share ideas, case studies and best practices with peers).
Shareholder Shareholders	Consults with shareholders as part of its raw material strategy/activities (e.g., board meeting to update shareholders with latest news and achievement in the sustainability space).
Others	Any other stakeholder not included in the list. Please provide details in the comments box below "Other."

BI-5-2 Does your company engage customers on its sustainability strategy/activities related to raw materials?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	-	-

Summary

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 that 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.**

Why are we asking this question?

To show 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.

Mandatory evidence

Yes: Evidence can include but is not limited to examples of sustainability claims on products/company’s website/social media, use of standards/programs logos, communications around sustainability initiatives launched specifically for customers (e.g., Earth Day), social media campaigns/ posts, awareness days, and interviews with customers. Evidence needs to relate specifically to the options selected (e.g., if “We provide information on the standards and initiatives we use to help customers make more sustainable choices” is selected, evidence need to show where this information can be found on the website/product tags).

Answer options	How to answer this question
No	This option should be selected if your company... Does not engage customers on its sustainability activities related to raw materials.
Yes	Engages customers on its sustainability activities related to raw materials in several manners listed below:
We provide information on the standards and initiatives we use to help customers make more sustainable choices.	By providing information on the standards and initiatives, (e.g., sends newsletters/uses social media and the website to provide latest updates on activities and achievements).

Answer options	How to answer this question This option should be selected if your company...
We support our customers in their learning process (through campaigns, Earth Day, etc.).	By supporting providing knowledge to your customers (e.g., organize awareness campaigns and making them responsible through real actions such as plastic collection on the beach, plant a tree, save water, etc.).
We encourage our customers to ask questions (online, in-store, or through other channels).	By encouraging your customers to ask questions (e.g., have a section on your website/social media dedicated to the customer to ask questions, train store staff to be able to reply to customers' questions).
We participate in open dialogues with customers and society (through social media, interviews, etc.).	By participating in open dialogues with the customer and society (e.g., host in-store events to promote sustainability partners, highlight sustainable materials and practices on social media, etc.).
Other	Engages customers on its sustainability activities related to raw materials by providing other initiatives. Please provide details in the comments box below "other."

BI-6 Investment

BI-6-1 Does your company invest in sustainability beyond the cost of sourcing more sustainable materials?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	-	-

Summary

Additional investment, especially in the early stages, is often necessary to scale up or support capacity, technical, and operational development and must be beyond normal fees related to membership (e.g., Better Cotton membership) and purchasing (e.g., premium price of sourcing RWS certified wool). The activities or focus of this investment will differ depending upon the raw material.

Why are we asking this question?

To clarify “if and how” companies are making investments to increase the sustainability of the specific raw material (beyond certification) and/or the availability and scale of fiber(s) coming from sustainability programs.

Mandatory evidence

Evidence can include but is not limited to budget/invested money disclosed on the company’s website/ company's sustainability report, launch of programs to fund specific activities (e.g., reforestation fund).

BI-6-1a Please provide details of investments made in this reporting period.

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	-

Answer options	How to answer this question This option should be selected if your company...
Investment type	<u>If BI-6-1 is selected, this question must be completed.</u>
Investment	Invests in specific projects and activities beyond the cost of sourcing more sustainable materials (e.g., capacity building with raw materials producers to learn how to protect the ecosystems and the biodiversity).
Donation	Donates money for specific projects or to associations beyond the cost of sourcing more sustainable materials (e.g., donations to local communities to use more technological equipment for cotton irrigation).
Sponsorship	Invests in specific projects and is associated with it or a related event, cause, program (e.g., Organic Cotton Accelerator).
Operational expense	Invests in operational assets and/or resources (e.g., EPL system to track uptake data).
Insetting	Invests in specific insetting projects (activities to reduce or sequester carbon emissions).
Offsetting	Invests in specific offsetting projects (activities to compensate carbon emissions).
Textile Exchange Impact Incentives	Invests specifically in Textile Exchange Impact Incentives programs (e.g., The Deforestation-Free Call to Action for Leather).
Other	Invests in any other way not listed here.

BI-7 Reporting

BI-7-1 Does your company publicly report on its raw materials sustainability activities and progress?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	-	-

Summary

Reporting on 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 materials, as well as progress against key performance indicators (KPIs) and towards targets.

Why are we asking this question?

To understand 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 tracking progress related to your materials strategy.

Mandatory evidence

Yes: Evidence can include but is not limited to the company’s website reporting general information; the company’s sustainability report; the company’s sustainability report using a recognized framework (e.g., GRI), validated by an external third-party. Evidence needs to relate specifically to the options selected (e.g., if sustainability report is selected, a link to the sustainability report published in the reporting period needs to be provided).

Answer options	How to answer this question
No	This option should be selected if your company... Does not publicly report on its raw material sustainability activities and progress.
Yes	Publicly reports on its raw material sustainability activities and progress, in one of the manners indicated below:
General information	Providing general information (e.g., progress and related actions are described in a brief paragraph in the financial report, on your website, etc.).
Sustainability report	Publishing a sustainability report (e.g., integrated, non -financial report).

Answer options	How to answer this question This option should be selected if your company...
Sustainability report using a recognized framework	Publishing your sustainability report following a recognized framework(e.g., every year you report to CDP, GRI or any other recognized framework.).

BI-7-1a What does your company's public reporting cover?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	-

If BI-7-1 is selected, this question must be completed.

The topics (e.g., raw materials, circular economy, climate) displayed in this answer correspond with those selected in BI-1-1.

Answer options	How to answer this question This option should be selected if your company...
Activities	Publicly reports their activities related to the different topics without showing the progress.
Activities and progress	Publicly reports their activities related to the different topics showing progress (e.g., how year-on-year the company is reaching their set targets, revision of the targets and reason why, etc.).

BI-7-2 Is your company included in any Environmental, Social, Governance (ESG) ratings?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	-

Summary

Environmental, Social and Governance (ESG) factors are becoming increasingly important to help investors consider the unmeasured or unrepresented ESG topics when making investment decisions. It reveals data that traditional financial analysis doesn't usually capture, speaking to the sustainability of a company in its broadest sense. Companies are redesigning their business models to adjust themselves to the changing environment. Most ESG ratings measure companies' exposure to risks and opportunities related to E (Environmental), S (Social) and G (Governance) (Deloitte, KPMG and Simplify Sustainability).

Why are we asking this question?

To identify whether your company is included in an Environmental, Social and Governance (ESG) rating.

Related SDG target(s): SDG [8](#), [9](#), [12](#), [13](#), [17](#)

Answer options	How to answer this question This option should be selected if your company...
No	Is not included in any Environmental, Social, Governance (ESG) ratings.
Yes	Is included in any of the Environmental, Social, Governance (ESG) ratings listed below:
Bloomberg ESG Performance Scores	Bloomberg ESG Performance Scores rating.
EcoVadis Sustainability Ratings	EcoVadis Sustainability Ratings.
FTSE4Good (TFSE Russell)	FTSE4Good (TFSE Russell).
ISS ESG Ratings	ISS ESG Ratings.
MSCI ESG Leaders Indices	MSCI ESG Leaders Indices.

Answer options	How to answer this question This option should be selected if your company...
RobecoSAM (Dow Jones Sustainability Index)	RobecoSAM (Dow Jones Sustainability Index).
Sustainalytics ESG Risk Ratings	Sustainalytics ESG Risk Ratings.
Thomson Reuters ESG Scores	Thomson Reuters ESG Scores.
Vigeo Eiris Sustainability Rating	Vigeo Eiris Sustainability Rating

BI-7-3 Is your company featured or participating in any other benchmark programs?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	-

Summary

There is a great amount of existing benchmark programs for companies. Knowing which other benchmark programs you are participating in helps us to work towards a harmonized and mutually complementary benchmarking landscape.

Why are we asking this question?

To identify other benchmarking programs that you are part of to better understand further alignment and harmonization with those frameworks.

Related SDG target(s): [SDG 17.](#)

Answer options	How to answer this question This option should be selected if your company...
No	Is not featured or participating in any benchmark programs.
Yes	Is featured or participating in any benchmark programs listed below or other:
Ellen MacArthur Foundation - Circulytics	Ellen MacArthur Foundation - Circulytics.
Fashion Revolution - Transparency Index	Fashion Revolution - Transparency Index
Forest 500	Forest 500.
Knowthechain Benchmark	Knowthechain Benchmark.
Cascale: The Higg Brand & Retail Module (Higg BRM)	Cascale - The Higg Brand & Retail Module (Higg BRM)
World Benchmarking Alliance: Corporate Human Rights Benchmark	World Benchmarking Alliance - Corporate Human Rights Benchmark

Answer options	How to answer this question This option should be selected if your company...
World Benchmarking Alliance - Gender Benchmark	World Benchmarking Alliance - Gender Benchmark
World Benchmarking Alliance - Nature Benchmark	World Benchmarking Alliance - Nature Benchmark
Other	Is featured or participating in other benchmark programs. Please provide details in the comments box below "other."

BI-7-4 Is your company reporting to any disclosure frameworks?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	-	-

Summary

Businesses and investors have long called for clarity and simplification in the sustainability disclosure landscape. Those frameworks provide principle-based guidance on how information is structured, how it is prepared, and what broad topics are covered. Several milestones over the last few years have resulted in significant progress towards this necessary clarity (SASB).

Why are we asking this question?

To understand whether your company is reporting to any disclosure framework which will help to define overlaps and needed alignment.

Mandatory evidence

Planning to report: Evidence can include but is not limited to e-mails or meeting minutes sharing the intent of planning to report to any of the listed disclosure frameworks.

Yes: Evidence can include but is not limited to a link to the disclosure framework’s signatory webpage, commitment in the company’s sustainability strategy/sustainability report. Evidence needs to relate specifically to the options selected (e.g., if CDP Water is selected, link provided needs to clearly show the company reported through CDP’s Water framework).

Answer options	How to answer this question This option should be selected if your company...
No	Does not report to any disclosure framework.
Planning to report, please select applicable.	Plans to report to any of the disclosure frameworks listed below:
CDP , please select applicable	CDP (Carbon Disclosure Program)
Climate	CDP Climate area of focus
Water	CDP Water area of focus

Answer options	How to answer this question This option should be selected if your company...
Forest	CDP Forest area of focus
Task Force on Climate-related Financial Disclosures (TCFD)	Task Force on Climate-related Financial Disclosures (TCFD)
Science-Based Targets initiative (SBTi) , please select applicable	Science-Based Targets initiative (SBTi)
Scope 3 (Tier 4)	Scope 3 (Tier 4)
Forest Land and Agriculture (FLAG)	Forest Land and Agriculture (FLAG)
International Sustainability Standards Board (ISSB)	International Sustainability Standards Board (ISSB)
Taskforce on Nature-related Financial Disclosures (TNFD) Beta Framework	Taskforce on Nature-related Financial Disclosures (TNFD) Beta Framework
Science-based targets for nature	Science-based targets for nature
Other disclosure framework(s)	plans to report through other disclosure framework. Please specify the name.
Yes, please select applicable	reports through any of the disclosure frameworks listed below:
CDP	CDP (Carbon Disclosure Program)
Climate	CDP Climate area of focus
Water	CDP Water area of focus
Forest	CDP Forest area of focus
Task Force on Climate-related Financial Disclosures (TCFD)	Task Force on Climate-related Financial Disclosures (TCFD)
Science-Based Targets initiative (SBTi)	Science-Based Targets initiative (SBTi)

Answer options	How to answer this question
	This option should be selected if your company...
Scope 3 (Tier 4)	
International Sustainability Standards Board (ISSB)	International Sustainability Standards Board (ISSB)
Other disclosure framework(s)	Reports in other disclosure framework. Please specify the name.

BI-7-5 Does your company assure the accuracy and trustworthiness of its data and reports related to raw materials?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	-	-

Summary

The increase in sustainability reporting and publication of related 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.

Why are we asking this question?

To understand the accuracy of your provided calculations and data and describe any opportunities for improvement.

Mandatory evidence

Evidence can include but is not limited to the description of the internal assurance system; assurance policy; validation letter from the external third-party. Evidence needs to relate specifically to the options selected (e.g., if external third party is selected, evidence needs to show how the external third party has completed the verification/validation).

Answer options	How to answer this question
	This option should be selected if your company...
No	Does not assure the accuracy and trustworthiness of its data and reports related to raw materials.

Answer options	How to answer this question This option should be selected if your company...
Yes	Assures the accuracy and trustworthiness of its data and reports related to raw materials via the following systems:
Internal assurance system	Internal assurance system (e.g., conducted an annual internal audit of key metrics in your impact report including your raw materials reporting).
External third party	External third party (e.g., sustainability report reviewed by Deloitte, KPMG, S.L, non-financial report audited by EY).

Circular Economy

Acknowledgement

The following guidance and the associated survey questions have been developed in collaboration with the Ellen MacArthur Foundation's Fashion Initiative.

Circular Economy

Before you get started

- **Overall intent:** The Circular Economy section looks at how companies are integrating a circular approach into their business model and strategy. It includes looking beyond the current take-make-waste extractive industrial model. A circular economy aims to redefine growth, focusing on positive society-wide benefits. It entails gradually decoupling economic activity from the consumption of finite resources and designing waste out of the system (Ellen MacArthur Foundation).
- There are **14 questions**, out of which 2 are scored for Brands and Retailers.
- There are **13 questions**, out of which 2 are scored for Suppliers and Manufacturers.
- There are **5 questions** aligned with [Cascale's Higg Brand & Retail Module \(Higg BRM\)](#)
- Depending on the options selected in CE-1-1, only option-related questions will be shown (e.g., only if circular business models are selected in CE-1-1, the company will be able to see CE-3 questions).



Climate (Scope 3), biodiversity, freshwater, land use, and soil health activities, strategy, targets, risk assessment, etc., need to refer to raw material production.

SDG alignment:



CE-1 Circular Economy Strategy

CE-1-1 Does your company have an approach to [circular economy](#)?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	BRM EWS18, BRM EWS19 (Rephrased)	-

Summary

Companies need to focus on their transition towards a circular economy and how they are implementing strategies to decouple economic activity from the consumption of finite resources and designing waste out of the system. Companies might be at the beginning of their journey with sporadic activities and project or implementing a formal strategy with targets and timelines.

Why are we asking this question?

To determine if companies have started to work and integrate circular economy activities in their business. The aim is to understand how many companies have ad hoc activities or formal strategies around circular economy and which topics are included.

Mandatory evidence

In development: A draft of the activities/strategy and/or team meeting minutes/e-mails to show that the activities/strategy are under discussion. Evidence needs to relate specifically to the options selected.

Yes, we have ad hoc activities/ a formal strategy: Evidence can include but is not limited to activities/strategy presented on the company's website, the company's sustainability report if the activities/ strategy are described, and/or internal documents/presentations detailing the company's activities/strategy. Evidence needs to relate specifically to the options selected (e.g., if design for circular economy is selected, evidence needs to show a clear reference to ad hoc activities/formal strategy that are related to circular economy design).

More than one option can be selected depending on the topics of your strategy.

Answer options	How to answer this question This option should be selected if your company...
No	Does not have an approach to circular economy.
In development	Has started to consider activities/strategy related to circular economy (e.g., a draft approach without sign-off, email exchange or meeting notes discussing the development of the approach, etc.).
Yes, we have ad hoc activities	Has implemented occasional activities/projects related to support the shift towards a more circular approach without a formal strategy behind. Companies selecting this option are usually starting their sustainability journey on the specific topic. Examples can include risk assessments, implementation of programs, participation in initiatives, etc.
Circular business models e.g., rental, resale, repair, remaking	Currently offers circular business models such as rental, resale, repair and remaking to keep the products at their highest value and divert or delay them to be discarded/downcycled. <u>If this option is selected, CE-3 must be answered.</u>
Resource efficiency (and closed-loop processes) e.g., measures to avoiding pre-consumer/industrial waste and unsold finished goods	Is maximizing resource efficiency (by optimizing energy, water, chemicals, and materials use). Approaches include demand forecasting and/or on-demand production, engaging with suppliers to prevent and address waste. <u>For supplier only:</u> this option should be selected if the company has implemented closed-loop processes, ensuring resources (water, chemicals, thermal energy etc.) are circulated and never wasted. <u>If this option is selected, CE-4 must be answered.</u>
Design for circular economy e.g., design for recyclability, disassembly, remanufacturing	Has set proactive design strategies supporting the implementation of a circular textile economy, including, for example design for recyclability, disassembly, durability etc. <u>If this option is selected, CE-5 must be answered.</u>
Post-consumer textile collection , sorting and recycling	Has implemented a system to collect post-consumer textiles for recovery and diversion from disposal (e.g., in-store boxes, shipping system to send back used textiles or similar). Ensures that products can be collected and sorted to be reused, remanufactured, and recycled. <u>If this option is selected, CE-6 must be answered.</u>
Use of post-consumer recycled materials	Has sourced and used post-consumer recycled materials in its products in the reporting period. <u>If this option is selected, MP-2-5 must be answered.</u>
Use of pre-consumer recycled materials	Has sourced and used pre-consumer recycled materials in its products during the reporting period. <u>If this option is selected, MP-2-5 must be answered.</u>

Answer options	How to answer this question This option should be selected if your company...
Reduction/elimination of non-renewable virgin materials	Is progressively reducing or already eliminated the use of non-renewable virgin materials. Instead, the company is introducing more renewable and/or recycled raw materials.
Regenerative production	Produces materials in a way that support positive outcomes for nature (e.g., healthy soils, improved local biodiversity, improved air, and water quality) (Ellen MacArthur Foundation).
Material health	Is avoiding chemicals of concern and shifting to inherently safer chemicals; committing to continuous improvement toward greener chemistry (C2Ccertified).
Other aspects of circular economy	Has included other aspects of circularity that are included in the above list. Please provide details in the comment box below “Other aspects of circular economy.”
Yes, we have a formal strategy	Has developed a formal strategy including objectives, scope, timeline, and resources to ensure that change is made.
Circular business models e.g., rental, resale, repair, remaking	Has set a formal circular economy strategy including the implementation of circular business models. <u>If this option is selected, CE-3 must be answered.</u>
Resource efficiency (and closed-loop processes) e.g., measures to avoiding pre-consumer/industrial waste and unsold finished goods	Has set a formal circular economy strategy including the implementation of resource efficiency projects. <u>For supplier only:</u> this option should be selected if the company has set a formal circular economy including the implementation of closed-loop processes. <u>If this option is selected, CE-4 must be answered.</u>
Design for circular economy e.g., design for recyclability, disassembly, remanufacturing	Has set a formal circular economy strategy including the implementation of design for circular economy. <u>If this option is selected, CE-5 must be answered.</u>
Post-consumer textile collection , sorting and recycling	Has set a formal circular economy strategy including the implementation of post-consumer textile collection, sorting, and recycling. <u>If this option is selected, CE-6 must be answered.</u>
Use of post-consumer recycled materials	Has set a formal circular economy strategy to integrate more post-consumer recycled materials in the company’s portfolio. <u>If this option is selected, MP-2-5 must be answered.</u>
Use of pre-consumer recycled materials	Has set a formal circular economy strategy to integrate more pre-consumer recycled materials in the company’s portfolio.

Answer options	How to answer this question This option should be selected if your company...
	If this option is selected, MP-2-5 must be answered.
Reduction/elimination of non-renewable virgin materials	Has set a formal circular economy strategy to reduce/eliminate the use of non-renewable virgin materials in the company’s portfolio.
Regenerative production	Has set a formal circular economy strategy to increase the sourcing of regenerative raw materials.
Material health	Has set a formal circular economy strategy to avoid the use of hazardous chemicals.
Other aspects of circular economy	Has set a formal strategy including other aspects of circular economy. Please provide details in the comment box below "Other aspects of circular economy."

Resources
<ul style="list-style-type: none"> • Ellen MacArthur Foundation, What is the Circular Economy? • Ellen MacArthur Foundation, Make Fashion Circular. • Ellen MacArthur Foundation, Completing the Picture: How the Circular Economy Tackles Climate Change • Ellen MacArthur Foundation, How to make fashion circular: our vision • Ellen MacArthur Foundation, Examples and case studies • Circle Economy, Circle Textiles Program. • Resource Recovery Services, (2017). Textile Recovery in the U.S.: a roadmap to circularity. • WRAP Textiles 2023, Textile 2030 Roadmap.

CE-2 Circular Economy Targets

CE-2-1 Has your company set targets towards achieving a [circular economy](#)?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	BRM EWS05	-

Summary

If a circular economy strategy is in place, it should include targets. SMART targets can help a company precisely define what they want to achieve and how to measure progress.

Why are we asking this question?

To see if companies have set SMART targets related to their circular economy strategy and how they are tracking and measuring progress against these targets.

Mandatory evidence

Yes, qualitative targets only: evidence can include but is not limited to circular economy strategy where qualitative targets are included and/or internal documents/presentations on company's circular economy strategy including the qualitative targets.

Yes, SMART targets for: evidence can include but is not limited to circular economy SMART targets present on the company's website; the company's sustainability report with circular economy SMART targets described; internal documents/presentations detailing the company's circular economy SMART targets. Evidence needs to relate specifically to the options selected (e.g., if Circular business models is selected, evidence needs to show which SMART targets have been set relate to circular business models).

Targets should be selected only if you have a strategy in place. More than one option can be selected depending on the topics of your strategy.

All topics selected here should be added to the CE-2-1a table.

Answer options	How to answer this question
No	Does not have targets related to its circular economy strategy.

Answer options	How to answer this question This option should be selected if your company...
Yes, qualitative targets only	Has established targets which are not specific, measurable, or time-bound (e.g., we are committed to source more recycled materials).
Yes, SMART targets for (select all that apply)	Has set SMART targets related to its circular economy strategy. <u>If "SMART target for" selected, pick at least one answer option from the list.</u>
Circular business models e.g., rental, resale, repair, remaking	Has set SMART targets related to the circular business model implemented (e.g., 50% of our products can be rented in our stores by 2025).
Resource efficiency (and closed-loop processes) e.g., measures to avoiding pre-consumer/industrial waste and unsold finished goods	Has set SMART targets related to resource efficiency, waste prevention and diversion activities (e.g., 70% of our products will be manufactured through demand forecasting by 2030). <u>For suppliers only:</u> this option should also be selected if the company has set SMART targets related to the implementation of closed-loop processes, ensuring resources (water, chemicals, thermal energy etc.) are circulated and never wasted (e.g., 100% of our viscose will be produced through closed-loop processes by 2030).
Design for circular economy e.g., design for recyclability, disassembly, remanufacturing	Has set SMART targets related to the implementation of design for circular economy (e.g., 40% of our products will be designed according to one or more circular techniques by 2030).
Post-consumer textile collection , sorting and recycling	Has set SMART targets related to its post-consumer textile collection, sorting, and recycling projects (e.g., 500 tons of clothes collected in our stores and online by 2025).
Use of post-consumer recycled materials	Has set SMART targets related to the use of post-consumer recycled raw materials in its products (e.g., 60% of our wool will be post-consumer recycled wool by 2030).
Use of pre-consumer recycled materials	Has set SMART targets related to the use of pre-consumer recycled raw materials in its products (e.g., 20% of our cotton will be pre-consumer recycled cotton by 2030).
Reduction/elimination of non-renewable virgin materials	Has set SMART targets related to the gradual reduction or elimination of non-renewable virgin materials (e.g., we are committed to reduce the use of virgin polyamide by 80% by 2025).
Regenerative production	Has set SMART targets related to the use of raw materials deriving from regenerative production (20% of our cotton will be derive from regenerative agriculture by 2030).
Material health	Has set SMART targets related to the use of safer chemistry in the production processes (e.g., 50% of our products will be manufactured by ZDHC compliant suppliers by 2025).
Other aspects of circular economy	Has set SMART targets not included in the list. Please provide details in the comment box below "Other aspects of circularity."

CE-2-1a Please provide details on your company's SMART targets for [circular economy](#).

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	-

The options selected in CE-2-1 and those added in the below table need to be the same.

Answer options	How to answer this question
	This option should be selected if your company...
SMART target	Select an option from the list of circular economy topics listed in CE-2-1.
SMART target description	Describe the SMART target (e.g., 50% of all products designed with circular economy design techniques by 2025, 100% recycled synthetics by 2030).
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.
Setting year	Setting year refers to the year the SMART target was first set.
Target year	Target year refers to the deadline to reach the target.
Target is public	Disclose if the target is public (Yes) or internal and not yet shared externally (No).

CE-3 Circular Business Models

CE-3-1 How does your company extend the first life of its products through [circular business models](#)?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	-

Summary

Circular business models, by design, keep products and materials circulating in the economy at their highest value – increasing their use while effectively decoupling revenue streams from production and resource use (Ellen MacArthur Foundation). New business models such as repair services, selling as second hand, or leasing are important drivers for circularity. To help accelerate a transition to a circular economy, it is critical to understand the relative “uptake” of different service provisions, and the magnitude of these service-based extensions of the first life of a product.

Why are we asking this question?

To understand which circular business models companies choose to use, and how relevant (in terms of turnover and/or volume) these are for the companies. Relevance is key to verify if these business models are progressing and if they represent a valid alternative to traditional ones.

This question will be displayed only if the "Circular business models e.g., rental, resale, repair, remaking" option has been selected in CE-1-1.

The options selected in this question and those in CE-3-1a table must be the same.

Answer options	How to answer this question
Rental	This option should be selected if your company... Offers its customers the possibility to rent all or selected products in stores and/or online. This type of service includes subscriptions, leasing, one-off rental.
Resale	Resells finished, branded products through online and/or offline owned platforms or through a third-party online/offline marketplace (e.g., Vestiaire Collective, the Real Real).
Repair/refurbishment services/maintenance	Provides a service to fix and amend products and/or replace components of these products so that they can continue to be used, for example replacing a zipper, repairing a tear, or reapplying a durable water repellent.
Upcycling or remaking of products	Creates products form existing ones or from its components.

Answer options	How to answer this question
Other	This option should be selected if your company... Has implemented other circular business models not included in the list. Please provide details in the comment box below "Other".

Resources
<ul style="list-style-type: none"> • Ellen MacArthur Foundation, (2021). “Circular Business Models- Redefining growth for a thriving fashion industry.” • Circle Economy, “Switching Gear- towards circular business models.”

CE-3-1a Please report the absolute or share of your company's business related to [circular business models](#).

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	-

The options selected in this question and those in CE-3-1a must be the same.

Please indicate the share of your business converted to a service-based business model (e.g., by turnover). Note that it's not mandatory to complete the whole table. Depending on the data available, either the Turnover or the Volume columns can be completed.

Answer options	How to answer this question
Turnover (USD)	Turnover generated from the circular business model (e.g., 1 million USD turnover from rental) in the reporting period.
Turnover (%)	% of turnover generated from the circular business model (e.g., 10% of our turnover is represented by resale) in the reporting period.
Products (pieces)	Number of pieces managed through the circular business model (e.g., 10,000 pieces repaired in 2022) in the reporting period
Products (tonnes)	Volume of products managed through the circular business model (e.g., 5 tonnes of products upcycled in 2022).
Profitability of the business	Disclose if the circular business model is profitable (Yes) or it's not profitable (No) for the company.
Please provide any additional information	Free text if any specification is needed.

CE-4 Resource efficiency

Pre-consumer waste

CE-4-1 Does your company work on preventing and reducing [pre-consumer](#) waste?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	BRM EWS07	GRS and RCS

Summary

Pre-consumer waste can be significant in volume. Preventing waste during production makes good business sense, building in efficiencies, saving costs, as well as reducing the burden of waste on society and the environment. It is important to engage directly with suppliers and business partners to find solutions and prevent pre-consumer waste or give value to the material produced and re-introduce it in the manufacturing processes.

Why are we asking this question?

To identify the ways companies work to prevent and/or reduce pre-consumer waste.

This question will be displayed only if "Resource efficiency, waste prevention and diversion" option has been selected in CE-1-1. Only three options are available for suppliers.

Answer options	How to answer this question
No	This option should be selected if your company...
Yes	
Engaging with suppliers to address waste (e.g., Zero waste pattern techniques)	Is partnering with its suppliers to reduce textile waste. This includes, for example, the introduction of more efficient pattern uses and cutting systems, or use of the last meters of fabric rolls, sometimes referred to as "deadstock material".
Through demand forecasting	Can estimate the future demand for the company's product. Ways of forecasting demand include analysis of historical data, developing a pricing strategy, market research and trend projection.

Answer options	How to answer this question This option should be selected if your company...
Through on-demand production	Is manufacturing products based on actual demand rather than produced and placed on the market based on forecasts and projections.
Reducing the amount of physical samples (e.g., 3D prototyping)	Is reducing the amount of physical samples using more innovative and digital sampling techniques such as 3D prototyping.
Providing feedstock for remanufactured product (<i>for suppliers only</i>)	Can disassemble products and their components (such as fabrics and trims) and these are used to create a new garment (e.g., a garment facility could use their waste, pieces of garments, to make new garments or accessories.)
Providing feedstock for recycled materials (<i>for suppliers only</i>)	Is using the pre-consumer waste produced during the manufacturing process to produce recycled raw materials.
Other waste prevention or reduction measures	Has implemented actions/projects to prevent and/or reduce pre-consumer waste that are not included in the list. Please provide details in the comment box below "other".

Resources
<ul style="list-style-type: none"> • McKinsey, (2019). “ Fashion on demand.” • Textile Exchange, “ Global Recycled Standard (GRS) and Recycled Claim Standard (RCS) criteria .”

Unsold finished goods

CE-4-2 Can your company report the volume of unsold finished goods?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	-

Summary

Unsold finished goods are finished products which could not be sold in the intended way as well as faulty or sample products. Includes any finished goods that are written-off (i.e., liability goods) such as returns, defects, samples, and other unsold inventory. Does NOT include unfinished textiles such as cutting scraps, trim, etc. It is crucial for companies to be able to identify volumes of unsold finished goods and what currently happens to these products. By identifying this, companies can assess the scale of impact of unsold goods for their company and can explore finding solutions to keep materials in the high-value stream.

Why are we asking this question?

To understand if companies track the volume of unsold finished goods produced and how much they know of what happens to them.

This question will be displayed only if “Resource efficiency, waste prevention and diversion” option has been selected in CE-1-1.

Answer options	How to answer this question This option should be selected if your company...
Not applicable, we have no unsold finished goods	does not have unsold finished goods/ unsold finished goods are not applicable to its business model (e.g., company does not produce finished products). <u>If not applicable, CE-4-2a and CE-4-2b will not be displayed.</u>
No, we cannot report the volume of unsold finished goods	Cannot report the volume of unsold finished goods. <u>If this option is selected, CE-4-2a and CE-4-2b will not be displayed.</u>
Yes, we can estimate partial volume	Can estimate partial volume of unsold finished goods. <u>If this option is selected, CE-4-2a and CE-4-2b do not have to be completed.</u>
Yes, we can estimate full volume	can estimate full volume of unsold finished goods. <u>If this option is selected, CE-4-2a and CE-4-2b do not have to be completed.</u>

CE-4-2a Please report the volume of your company's unsold finished goods.

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	BRM EWSD1	-

Please report the volume of your company’s unsold finished goods – either by weight or by count of products.

- If you can identify the weight of unsold finished goods, please enter a number in “Volume” and select the corresponding “Unit”. This will automatically convert your reported volume to “Total volume” in tonnes.
- If you are not able to identify collected textiles by weight but are able to identify the number of products collected, please report the number of products under Volume and select “products” as a unit. By then selecting the type of Product collected, an approximate average product weight is displayed, and then is used to estimate the total volume in tonnes. If you can identify a more accurate average product weight, please delete the default value and enter your specific value.

Answer options	How to answer this question
Volume	Volume of products/number of products considered unsold finished goods in the relevant year (10,000 kg of unsold finished goods/10,000 unsold finished goods).
Unit	Select the unit related to the number added in the first column.
Products	Select if unsold finished goods are Apparel, Home Textiles or a mixed of both.
Product weight (g)	Depending on the category of products selected, an average product weight will be displayed.
Conversion rate	Default conversion rate used to transform the selected units into tonnes.
Total volume	Calculation of the tonnes for the total volume.

CE-4-2b Please specify what happens to your company's unsold finished goods?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	-

Please report what happens to the portion of unsold goods which your company has visibility to. The remaining percentage share not reported should be reported as “Unknown.”

Answer options	How to answer this question
Unknown	Share of unsold finished goods of which the destination and use is unknown.
Resold in its original product form (or modified only by debranding)	Share of unsold finished goods which is re-sold, with no modifications or modifications limited to debranding, under own brand, through resale partners, or through second-hand markets.
Donated in its original product form (or modified only by debranding)	Share of unsold finished goods which is donated, with no modifications or modifications limited to debranding, to non-profits or other institutions to then be given away or sold at a discount.
Feedstock for remanufactured products	Share of unsold finished goods which is disassembled, and the components (such as fabrics and trims) are used to create a new garment.
Feedstock for recycled materials	Share of unsold finished goods which is disassembled, and the components (such as fabrics and trims) are reprocessed to create new raw materials.
Downcycled (e.g., as insulation material or cleaning material)	Share of unsold finished goods which is downcycled into lower value material such as insulation or cleaning material.
Incinerated	Share of unsold finished goods which is sent to be burnt.
Landfill	Share of unsold finished goods which is sent for disposal.
Other	Share of unsold finished goods whose destination is different from those listed in the table.
Total	The total should sum up to 100%.

Closed-loop processes

CE-5 Design for circular economy

CE-5-1 What percentage of your overall product range includes design for [circular economy](#)?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	-

Summary

Circular design is a mission-led practice of design based on the principles of the circular economy and systems thinking (Ellen MacArthur Foundation). Because circularity starts at the design phase, it is very important to design products in such a way that they can easily be repaired, reused, and recycled.

Why are we asking this question?

To identify which aspects of circular economy are covered by a company's product design and how much these designs cover the overall product range.

This question will be displayed only if "Design for circular economy" option has been selected in CE-1-1.

Answer options	How to answer this question
Unknown	This option should be selected if your company... Share of unsold finished goods of which the destination and use is unknown.
Resold in its original product form (or modified only by debranding)	Share of unsold finished goods which is re-sold, with no modifications or modifications limited to debranding, under own brand, through resale partners, or through second-hand markets.
Donated in its original product form (or modified only by debranding)	Share of unsold finished goods which is donated, with no modifications or modifications limited to debranding, to non-profits or other institutions to then be given away or sold at a discount.
Less than 25%	Has implemented designs to cover up to 25% of the overall product range.
26%-50%	Has implemented designs to cover between 26%-50% of the overall product range.

Answer options	How to answer this question This option should be selected if your company...
51%-75%	Has implemented designs to cover between 51%-75% of the overall product range.
76%-99%	Has implemented designs to cover between 76%-99% of the overall product range.
100%	Has implemented designs to cover 100% of the overall product range.
Please select the applicable design principles	
Design for durability and longevity	Is designing its products to be durable and long-lasting (e.g., good quality materials, good fit, communicating correctly how to take care of the product).
Design for disassembly	Is designing its products in order to be disassembled and its components to be (e.g., zippers, buttons, accessories, fastenings etc.) Can be reused or recycled for a second use.
Design for recyclability	Is designing its products to be easily recycled after the use phase. This means considering mono-material products, material health and recycling process.
Zero waste design	Is designing its products keeping in mind how to eliminate and/or reduce the amount of waste created during production (e.g., Zero-waste patterns, 3D prototyping and sampling).
Design for multi-functionality (e.g., versatility, modularity)	Is designing products that can have multiple purposes and uses. This includes versatile (e.g., double faced jackets) and modular products with the possibility to add and remove parts of the product to adapt to the needs of the customers.
Design for remanufacturing	Is designing its products and components to be easily reassembled and remanufactured into new products.
Design for compostability	Is designing its products to be composted after the use phase (see " compostable ").
Design for biodegradability	Is designing its products to be biodegraded after its use phase (see " biodegradable ").
Use of safe, regenerative and recycled inputs	Is designing its products to be made from safe and recycled or renewable inputs, where products and their materials are free from hazardous substances. Production is fully decoupled from the consumption of finite resources: the need for virgin resources is minimized by increasing the use of existing products and materials. Where virgin input is needed it is from renewable feedstocks sourced using regenerative production practices (Ellen Macarthur Foundation).

Answer options	How to answer this question
Other circular design principles	This option should be selected if your company... Is designing products according to other circular design techniques not listed here. Please provide details in the comment box below "Other".

Resources
<ul style="list-style-type: none"> • Redress Design Award, Design for Longevity. • Redress Design Award, Design for Recyclability. • Redress Design Award, Zero-waste guide. • Ellen MacArthur Foundation, (2021). Circular Design for Fashion. • Ellen MacArthur Foundation, The Jeans Redesign Guidelines.

CE-6 Post-Consumer Textile Collection

CE-6-1 What [collection](#) service(s) does your company offer for [post-consumer](#) textile products?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands only	-	-

Summary

Collection schemes are important mechanisms to retain that value of post-consumer textiles and provide a second life. As most post-consumer textiles are sent to landfill before the end of their useful life, it is crucial that companies develop collection capacity to retain this value.

Why are we asking this question?

To understand if your company offers online/offline collection services for post-consumer textile products managed internally or through a third-party provider.

This question will be displayed only if "post-consumer textile collection, sorting and recycling" option has been selected in CE-1-1.

Answer options	How to answer this question
	This option should be selected if your company...
We offer our own collection services	Can offer a collection service managed by the company itself. This means collection, logistic, transport etc. Of post-consumer waste is managed by a team/department of your company.
Instore/outlets	Can offer a collection service in stores/outlets. Not all stores/outlets need to necessarily provide this service.
Online	This option should be selected if your company can offer a collection service through its website, e-commerce page.
We use a third-party service provider	Can offer a collection service managed by a nominated third-party provider/consortium (e.g., I:CO, Wearable Collections etc.). This means collection, logistic, transport etc. is managed by an external company.
Instore/outlets	Can offer a collection service in stores/outlets through a third-party provider. Not all stores/outlets need to necessarily provide these services. Provide the name of the third-party provider.

Answer options	How to answer this question
Online	This option should be selected if your company... Can offer a collection service through its website, e-commerce page through a third-party provider. Provide the name of the third-party provider.

Resources
<ul style="list-style-type: none"> • Global Fashion Agenda, Global Circular Fashion Forum. • Fashion for Good, Sorting for Circularity. • Textile 2030, Retailer clothing take-back guide.

CE-6-1 How is your company managing [post-consumer](#) waste?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Suppliers only	-	GRS and RCS

Summary

As most post-consumer textiles are sent to landfill before the end of their useful life, it is crucial that companies develop collection capacity to lead to reuse, remanufacturing, and recycling to retain the value of the material.

Why are we asking this question?

To understand if your company has a system in place to collect post-consumer waste and it's organized to repurpose it (through reuse, remanufacturing, and recycling).

This question will be displayed only if "post-consumer textile collection, sorting and recycling" option has been selected in CE-1-1.

Answer options	How to answer this question
	This option should be selected if your company...
Post-consumer waste not applicable	Does not manage post-consumer waste.
Collection	Has a system in place to collect post-consumer waste.
Managed internally	Is managing the collection of post-consumer waste internally. This means collection, logistic, transport etc. Of post-consumer waste is managed by a team/department of your company.
Managed through a third party/consortium Please provide name of provider(s)	Is managing the collection of post-consumer waste through a nominated third-party provider/consortium. This means collection, logistic, transport etc. Is managed by an external company.
Sorting	Is responsible for dividing the stream of post-consumer waste by type of raw materials, color etc. And prepare it for recycling. This can be processed internally or outsourced to an external company.
Recycling	Is responsible for recycling the post-consumer waste through mechanical or chemical process. This can be processed internally or outsourced to an external company.
Remanufacturing	Is responsible for manufacturing a new product with the post-consumer recycled content in it. This can be processed internally or outsourced to an external company.

Answer options	How to answer this question
Other	This option should be selected if your company... Manages the stream of post-consumer waste in other ways/through other processes. Please provide details in the comment box below "other".

Resources
<ul style="list-style-type: none"> • Global Fashion Agenda, Global Circular Fashion Forum. • EEA Textiles in Europe's circular economy • EU strategy for sustainable and circular textiles • Fashion for Good, Sorting for Circularity. • Ellen MacArthur Foundation, Extended Producer Responsibility for textiles. • Accelerating Circularity, Modeling and Linking report.

CE-6-2 Can your company report the volume of [post-consumer](#) textile products collected through its [collection](#) service(s)?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands only	-	-

Summary

Measuring the collection volumes is an important first step in order to set clear Key Performance Indicators (KPIs) and measure progress. It is crucial that the company can identify the magnitude of collected textile products. By identifying this, companies are able to assess the impact of collected textiles and can explore finding solutions to keep materials in the high-value stream.

Why are we asking this question?

To identify how much information your company can collect on post-consumer textiles which are collected via the collection scheme.

This question will be displayed only if "Post-consumer textile collection, sorting and recycling" option has been selected in CE-1-1.

Answer options	How to answer this question
No	This option should be selected if your company... Cannot report the volume of post-consumer textile waste collected through its collection scheme.
Yes, we have some data but it is incomplete	Can partially report the volume of post-consumer textile waste collected through its collection scheme. <u>If this option is selected, ce-6-2a and ce-6-2b must be completed.</u>
Yes, we can accurately report total volumes	Can report the total volumes of post-consumer textile waste collected through its collection scheme. <u>If this option is selected, CE-6-2a and CE-6-2b must be completed.</u>

Resources
<ul style="list-style-type: none"> • Global Fashion Agenda, Global Circular Fashion Forum. • European Environmental Agency, (2023). EEA Textiles in Europe's circular economy. • European Commission, EU strategy for sustainable and circular textiles. • Fashion for Good, (2022). Sorting for Circularity. • Ellen MacArthur Foundation, Extended Producer Responsibility for textiles. • Accelerating Circularity, (2021). Modeling and Linking report.

CE-6-2a Please report the volume of your company's [post-consumer](#) textile products collected through its [collection](#) services.

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands only	-	-

Please report the volume of your company’s post-consumer collected textiles – either by weight or by count of products.

- If you can identify the weight of collected textiles, please enter a number in “Volume” and select the corresponding “Unit”. This will automatically convert your reported volume to “Total volume” in tonnes. This is the preferred reporting approach.
- If you are not able to identify collected textiles by weight but are able to identify the number of products collected, please report the number of products under Volume and select “products” as a unit. By then selecting the type of Product collected, an approximate average product weight is displayed, and then is used to estimate the total volume in tonnes. If you can identify a more accurate average product weight, please delete the default value and enter your specific value.

Answer options	How to answer this question
Volume	Volume of products/number of products collected through the collection scheme in the relevant year (10,000 kg of products collected through the collection scheme/10,000 products collected through the collection scheme).
Unit	Select the unit related to the number added in the first column.
Products	Select if unsold finished goods are Apparel, Home Textiles, or a mixture of both.
Product weight (g)	Depending on the category of products selected, an average product weight will be displayed.
Conversion rate	Default conversion rate used to transform the selected units into tonnes.
Total volume	Calculation of the tonnes for the total volume.

CE-6-2b Please specify what happens to your company's collected [post-consumer](#) textile products.

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands only	BRM EWS09	-

Please report what happens to the portion of post-consumer textile products collected which your company has visibility to. The remaining percentage share not reported should be indicated as “Unknown”.

Answer options	How to answer this question This option should be selected if your company’s...
Unknown	Share of collected products of which the destination and use is unknown.
Resold in its original product form (or modified only by debranding)	Share of collected products which is re-sold, with no modifications or modifications limited to debranding, under own brand, through resale partners, or through second-hand markets.
Donated in its original product form (or modified only by debranding)	Share of collected products which is donated, with no modifications or modifications limited to debranding, to non-profits or other institutions to then be given away or sold at a discount.
Feedstock for remanufactured products	Share of collected products which is disassembled and the components (such as fabrics and trims) are used to create a new garment.
Feedstock for recycled materials	Share of collected products which is disassembled and the components (such as fabrics and trims) are reprocessed to create new fibers.
Downcycled (e.g., as insulation material or cleaning material)	Share of collected products which is downcycled into lower value material such as insulation or cleaning material.
Incinerated	Share of collected products which is sent to be burnt.
Landfill	Share of collected products which is sent for disposal.
Other	Share of collected products whose destination is different from those listed in the table.

CE-7 Certification Schemes

CE-7-1 Is your company using a certification scheme for textile products at end-of-life?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Suppliers/Brands	-	-

Summary

Certification schemes offer credibility if a company wants to make claims on their products’ recyclability or biodegradability, which in turn allow for the materials to either be reused, recycled, or safely composted.

Why are we asking this question?

To understand if companies are relying on certifications that validate whether a product can be recycled (i.e., if the product can be broken down with widely accessible technology) or if it meets biodegradability standards. The certification of recycled content in products is out of scope for this question.

Answer options	How to answer this question
No	This option should be selected if your company... Is not using any certification for textile products at end-of-life.
Yes, recyclability	Is using a certification to attest a product can be recycled. Please provide the name of the certification(s) and please indicate the percentage share of products covered by these certifications(s)
Yes, biodegradability	Is using a certification to attest a product can be biodegradable . Please provide the name of the certification(s) and please indicate the percentage share of products covered by these certifications(s)
Yes, compostability	Is using a certification to attest a product is compostable . Please provide the name of the certification(s) and please indicate the percentage share of products covered by these certifications(s)

Resources
<ul style="list-style-type: none"> Cradle to Cradle products innovation institute, Cradle to Cradle Certified® Product Standard Version 4.0.

Resources
<ul style="list-style-type: none">• Minique, B., et al, (2019). Standards and Regulations for the Bio-based Industry.

Impact Areas

Impact Areas

Before you get started

- **Overall intent:** In line with our [Climate+ goals](#), we have developed questions for climate and nature impact areas. The aim is to capture participants' progress, targets, monitoring and reporting for climate and nature-related activities such as, Climate, Biodiversity, Freshwater, Ocean, Land use, and Soil Health. The incorporation of Climate+ impact areas into the framework is an improvement on the previous focus of solely increasing the adoption of preferred materials.
- There are **12 questions**, out of which 7 are scored for all participants.
- There are **5 questions** that are aligned with [Cascale's Higg Brand & Retail Module \(Higg BRM\)](#).



Climate (Scope 3), biodiversity, freshwater, land use, and soil health activities, strategy, targets, risk assessment, etc., need to refer to raw material production.

SDG alignment:



IA-1 Impact Assessment

IA-1-1 Does your company assess its impacts on [climate](#) related to the production of [raw materials](#)?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	-	Climate+ goals

Summary

Assessment is focused on the impact to [climate](#) during the cultivation and extraction of raw materials. It is up to the company to define the parameters of the assessment, e.g., scoped by priority materials, priority geographies.

Why are we asking this question?

To understand if the company has taken steps towards assessing the impacts on climate, of producing raw materials, and if so, which topics/impact areas are covered by the assessment. This question is supported by question IA-1-3. If you are using any tools or frameworks to support your nature assessment, please select them in 1-3.

Mandatory evidence

For any of the answer options selected, we require supporting evidence which can be in the form of internal or public documents, including but not limited to, some form of supply chain mapping - right through to tier 4, materiality assessment, qualitative or quantitative assessments. This question is supported by question IA-1-3. If you are using any tools or frameworks to support your nature assessment, please select from the list in 1-3.

Answer options	How to answer this question This option should be selected if your company...
No	Is not assessing its impacts on climate related to the production of raw materials.
Yes, covering	Is assessing its impacts on climate related to the production of raw materials.
Climate: GHG reductions	Is assessing GHG reductions, taken any actions designed to reduce emissions of one or all of the following gases.
Climate: GHG removals	Is assessing GHG removals, this can include a range of techniques for reducing the concentration of greenhouse gases in ambient air.

Answer options	How to answer this question This option should be selected if your company...
Other	Is assessing its impacts on climate related to production of raw materials through other means.

Resources
<ul style="list-style-type: none"> • Textile Exchange, (2022). "Biodiversity Companion Guide" • Taskforce on Nature-related Financial Disclosures, "The LEAP Nature Risk Assessment Approach: EVALUATE priority, dependencies, and impacts" • World Benchmarking Alliance, (2023). "Nature Benchmark"

IA-1-2 Does your company assess its impacts on nature related to production of raw materials?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	BRM EBD07	Climate+ goals

Summary

Assessment is focused on the impact to nature during the cultivation and extraction of raw materials. It is up to the company to define the parameters of the assessment e.g., scoped by priority materials, priority geographies. Actions taken to restore, and regenerate nature and biodiversity are necessary because globally, we have exploited nature (the biosphere) beyond the safe operating space for humanity. Total human extraction of natural resources from the environment is greater than the rate at which nature can regenerate itself. Therefore, without scaled up actions to restore and regenerate, humanity will not be successful in “bending the curve” of nature loss. Native species should be prioritized in restorative types of practices whenever possible to facilitate the protection of global biodiversity.

It is important that companies avoid and reduce negative impacts to ecosystems as much as possible in addition to any restoration and regeneration activities, as outcomes from these measures are more uncertain and take time to realize.

Why are we asking this question?

To understand if the company has taken steps towards assessing the impacts on nature from raw material production, and if so, which topics/impact areas (e.g., biodiversity) are covered by the assessment.

Mandatory evidence

For any of the answer options selected, we require supporting evidence in the form of internal or public documents showcasing this. This can include some form of supply chain mapping - right through to tier 4, materiality assessment, qualitative or quantitative assessments. This question is supported by question IA-1-3. If you are using any tools or frameworks to support your nature assessment, please select from the list in 1-3.

Answer options	How to answer this question This option should be selected if your company...
Unknown	Share of collected products of which the destination and use is unknown.
No	Is NOT assessing its impacts on nature related to production of raw materials
Yes, covering:	Is taking steps towards any of the following options.
Biodiversity: Species Impacts	Is assessing species impacts
Biodiversity: Ecosystems Impacts	Is assessing ecosystems impacts
Biodiversity: Other	Is assessing other biodiversity impacts
Freshwater: Eutrophication	Is assessing eutrophication
Freshwater: Ecotoxicity	Is assessing ecotoxicity
Freshwater: Other	Is assessing other freshwater impacts
Oceans	Is assessing oceans
Land Use	Is assessing land use
Soil Health	Is assessing soil health
Other	Is assessing other nature related issues not listed. If this option is selected, please provide additional information in the comments box.

Resources
<ul style="list-style-type: none"> • Textile Exchange, (2022). Biodiversity Companion Guide • Taskforce on Nature-related Financial Disclosures, The LEAP Nature Risk Assessment Approach: EVALUATE priority, dependencies, and impacts. • World Benchmarking Alliance, (2023), Nature Benchmark.

IA-1-3 Does your company use any tools or frameworks in its [climate](#) and/or nature impact assessments related to the production of [raw materials](#)?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	-	Climate+ goals

Summary

There are several available tools and frameworks to support your company’s assessment of impact/dependencies on nature. If the assessment was carried out by a consultant, the tools used should be transparent in the methodology.

Why are we asking this question?

To understand which tools or frameworks were used by the company to carry out the climate and/or nature assessments.

Mandatory evidence

For any of the answer options selected, we require supporting evidence in the form of internal or public documents showcasing the use of the selected tools and frameworks.

Answer options	How to answer this question This option should be selected if your company...
No	Does not use a specific tools or frameworks used in its assessments
Under consideration	Is exploring which methodology (tools, frameworks) to use to carry out the assessments
Yes, please select applicable	Is currently using a tool/framework to supports it assessments. All applicable tools/frameworks can be selected;
Biodiversity Footprint Calculator	Biodiversity Footprint Calculator
Biodiversity Impact Metric (BIM)	Biodiversity Impact Metric
Biological Diversity Protocol (BD Protocol)	Biological Diversity Protocol
Bioscope Critical Habitat Assessment (IFC PS6)	Bioscope Critical Habitat Assessment (IFC PS6)

Answer options	How to answer this question This option should be selected if your company...
Ecosystem Intactness Index ENCORE	Ecosystem Intactness Index ENCORE
Environmental Profit and Loss (EP&L)	Environmental Profit and Loss (EP&L)
Fashion Pact Tool Navigator	Fashion Pact Tool Navigator
Geofootprint	Geofootprint
Global Biodiversity Information Facility (GBIF)	Global Biodiversity Information Facility (GBIF)
Global Biodiversity Score (GBS)	Global Biodiversity Score (GBS)
Global Forest Watch	Global Forest Watch
High-Conservation Value (HCV) methodology and/or High-Carbon Stock (HCS) Approach	High-Conservation Value (HCV) methodology and/or High-Carbon Stock (HCS) Approach
Integrated Biodiversity Assessment Tool (IBAT)	Integrated Biodiversity Assessment Tool (IBAT)
Life Cycle Assessment (LCA)	Life Cycle Assessment (LCA)
Natural Capital Accounting (NCA)	Natural Capital Accounting (NCA)
Product Biodiversity Footprint (PBF)	Product Biodiversity Footprint (PBF)
SBTi Forest, Land, and Agriculture (FLAG) Sector Target-Setting Guidance	SBTi Forest, Land, and Agriculture (FLAG) Sector Target-Setting Guidance
SBTN – Freshwater Methods	SBTN – Freshwater Methods
SBTN – Land Methods	SBTN – Land Methods
SBTN Materiality Matrix	SBTN Materiality Matrix
Species Threat Abatement and Restoration (STAR) Metric	Species Threat Abatement and Restoration (STAR) Metric
UN Biodiversity Lab	UN Biodiversity Lab

Answer options	How to answer this question This option should be selected if your company...
WWF Risk Filter Tools	WWF Risk Filter Tools
Materials Impact Explorer	Materials Impact Explorer

IA-2 Impact Targets

IA-2-1 Has your company set a formal climate target?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	-	Climate+ goals

Summary

Climate targets (specifically within Scope 3), demonstrate a company’s “level of ambition” and set tangible goals to aim for when it comes to limiting impacts on climate and nature, or even having a beneficial impact. Targets are powerful as they can focus attention on achieving desirable outcomes. Formal climate targets can be qualitative, SMART or SBTi. SMART targets (Specific, Measurable, Achievable, Realistic or Relevant, and Time-bound) define and quantify precisely what a company wants to achieve and allows it to measure progress. The SBTi considers greenhouse gas (GHG) emissions reduction targets to be “science based” if they are in line with what the latest climate science says is necessary to meet the goals of the Paris Agreement – to limit global warming to well- below 2 above pre-industrial levels and pursue efforts to limit warming to 1.5°.

Why are we asking this question?

To understand if a company has set a formal climate target for one or more impact areas.

Answer options	How to answer this question This option should be selected if your company...
No	Has not yet set any formal climate target
In progress	Is in the process of establishing formal climate target
Yes	Has established formal climate targets
Qualitative targets only	Has established formal climate targets which are not specific, measurable, achievable, relevant and time-bound
SMART Targets	Has set SMART (specific, measurable, achievable, relevant and time-bound) climate targets (e.g. reduce net Scope 1, Scope2, and Scope 3 GHG emissions to zero by 2050 with an interim target to cut emissions by 70% relative to a 2015 baseline by 2035)

Answer options	How to answer this question This option should be selected if your company...
SBTi	Has set Science Based Targets initiative (SBTi) targets, which drives ambitious climate action in the private sector by enabling organizations to set science-based emissions reduction targets. Learn more in the Science-Based Targets' Corporate Manual
Other	If this option is selected, we encourage you to provide additional information in the comments box explaining what 'other' targets include.

IA-2-1a. Please provide [SMART target](#) details

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	Climate+ goals

Why are we asking this question?

To understand the SMART targets set up by a company. Complete as much of the table as possible for each impact area. If targets are in the public domain, please also provide the weblink.

Answer options	How to answer this question
Impact area	Select the impact area.
Target description	Describe the SMART 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.
Setting year	Setting year refers to the year the SMART target was first set.
Target year	Target year refers to the deadline to reach the target.
Target is public	Disclose if the target is public (Yes) or is internal and not yet shared externally (No).

IA-2-2 Has your company taken steps towards setting [SMART targets](#) for nature impact areas?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	BRM EDB001	Climate+ goals

Summary

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

Why are we asking this question?

To understand if a company has set SMART targets for one or more impact areas related to nature. If targets are not measurable, select "in progress". If you have SMART targets, please use the table in IA-2-2a to provide details. Complete as much of the table as possible for each impact area. If targets are in the public domain, please also provide the weblink.

Answer options	How to answer this question This option should be selected if your company...
No	Has not yet set any target in relation to nature impact.
In progress	Has established targets, but they are not specific, measurable or time bound.
Yes, please select applicable areas	Has SMART targets that define precisely what a company wants to achieve and allow to measure progress in relation to the following impact areas.
Biodiversity	(e.g., 100% traceability for our key raw materials by 2025 to mitigate biodiversity impacts).
Freshwater	(e.g., reduce by 20% the freshwater use for raw material production by 2025).
Oceans	(e.g., plastic waste collected on shorelines and in the oceans will be used in 30% of our products by 2025).
Land use	(e.g., by 2025, regenerate one million hectares of farms and rangelands in our supply chain landscapes).
Soil health	(e.g., 30% of virgin raw materials produced using regenerative agricultural practices that help improve soil health and enhance livelihoods and ecosystems by 2030).

Answer options	How to answer this question This option should be selected if your company...
Other	If this option is selected, we encourage you to provide additional information in the comments box explaining what 'other' SMART targets include.

IA-2-2a. Please provide [SMART target](#) details

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	-

Summary

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

Why are we asking this question?

To understand if a company has set SMART targets for one or more impact areas. If targets are not measurable, select “qualitative”. Use the table below to provide details. Complete as much of the table as possible for each impact area. If targets are in the public domain, please also provide the weblink.

Answer options	How to answer this question
Impact area	Select the specific impact area.
Target description	Describe the SMART 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.
Setting year	Setting year refers to the year the SMART target was first set.
Target year	Target year refers to the deadline to reach the target.
Target is public	Disclose if the target is public (Yes) or is internal and not shared externally yet (No).

IA-2-3 Is your company planning to set a [science-based target for nature](#) when the methods are finalized?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	BRM EBD02	Climate + Goals

Summary

Science-based targets for nature demonstrate a company’s “level of ambition”. Science-based targets give companies a clear pathway to competitiveness and resilience by using science to define their role in protecting and restoring nature. Reversing nature loss in line with science will create a future of resilient businesses, healthy cities and sustainable economies. It is also essential if we are to achieve our global climate targets to halve emissions by 2030. (SBTN). When it comes to impact areas related to “nature”, we are looking to the Science Based Targets Network (SBTN) science-based targets for nature initiative, which is developing methods for water, land, and biodiversity. We are also tracking the work of the Soil Health Institute and their soil health assessment methodology.

Why are we asking this question?

To understand if a company will adopt science-based target for nature methods.

Mandatory evidence

Link to public statement committing to the alignment with SBTN: e.g., public statement on corporate website, sustainability report, annual report or internal strategy, program or documentation expressing the company’s commitment to align with the SBTN framework. Any alignment plan: a timeline or roadmap outlining the steps and milestones for aligning the company’s nature targets with the SBTN framework. Engagement with SBTN and records of communication or collaboration (Cascale’s Higg BRM Guidance).

Answer options	This option should be selected if your company...
No	Is not planning to use SBTN methods.
Not sure	Has not yet decided if your company will use SBTN methods.
Yes, please select applicable areas	Is planning to use SBTN methods.
Freshwater	Will set a Freshwater target as defined by SBTN
Land use	Will set a Land use target as defined by SBTN

Answer options	This option should be selected if your company...
Oceans	Will set as Oceans target as defined by SBTN

Resources
<ul style="list-style-type: none"> • Science Based Target Network, “Freshwater, why companies and cities need a clear path forward for sustainable water use.” • Science Based Target Network, “Land, Harness the opportunities of a future where land is used sustainably and in balance with nature.” • Science Based Target Network, “Oceans, Protect Ocean health and harness the value of the ocean in a sustainable way.” • Science Based Target Network, “Enabling companies to take science-based action is at the heart of Science Based Target Network’s mission.”

IA-2-4. Has your company engaged with the development of FLAG targets?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	Climate + Goals

Summary

The forest, land and agriculture sector is one of the most affected by the impacts of climate change, but it is also a significant source of emissions. It represents nearly a quarter of global greenhouse gas (GHG) emissions - the largest emitting sector after energy. Companies that have set SBTi's are required to calculate/estimate their forest, land, and agriculture (FLAG) emissions in their direct operations and supply chain in line with the GHG Protocol's Land Sector and Removals Guidance. Depending on the final share of FLAG emissions in their total scope 1,2 and 3 emissions, companies will have various target-setting requirements. SBTi requires that companies meet one of the following two criteria to set a FLAG science-based target:

- companies with land-intensive activities in their value chain from the FLAG-designated sectors
- companies in any other SBTi-designated sector that have FLAG-related emissions that total more than 20% of overall emissions across scopes 1, 2 and 3.

For companies that fall below the threshold it is still recommended that they set FLAG targets (but not a requirement).

Why are we asking this question?

To understand if a company will set [FLAG science-based targets](#) in line with requirements.

Answer options	How to answer this question This option should be selected if your company...
No	Has not yet engaged with the development of FLAG targets.
We do not plan to engage	Is not planning to engage with the development of FLAG targets.
We have not yet engaged, but plan to do so before 2025	Has not yet engaged with the development of FLAG targets, but will do so before 2025.
We have not yet engaged, but plan to do so post 2025	Has not yet engaged with the development of FLAG targets, but will do post 2025.
In progress	Is planning to engage with the development of FLAG targets.
We will act before 2025	Is planning to engage with the development of FLAG targets before 2025.

Answer options	How to answer this question This option should be selected if your company...
We will act post 2025	Is planning to engage with the development of FLAG targets post 2025.
Yes	Has already engaged with the development of FLAG targets, by clearly defining those target.
Reviewed methodologies during consultation periods	Has already engaged with the development of FLAG targets and reviewed methodologies.
Involved in pilot testing	Has already engaged with the development of FLAG targets and is in pilot testing.
Other	If this option is selected, we encourage you to provide additional information in the comments box explaining what “other” FLAG targets include.

IA-2-5. Has your company engaged with the development of science-based targets for nature?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	Climate + Goals

Summary

Science-based targets for nature demonstrate a company’s “level of ambition” for nature-related impact areas. Science-based targets give companies a clear pathway to competitiveness and resilience by using science to define their role in protecting and restoring nature. Reversing nature loss in line with science will create a future of resilient businesses, healthy cities, and sustainable economies. It is also essential if we are to achieve our global climate targets to halve emissions by 2030. (SBTN).

Why are we asking this question?

To understand if a company has engaged with the development of [science-based targets for nature](#) and/or will adopt them.

Answer options	How to answer this question This option should be selected if your company...
No	Is not planning to use SBTN methods.
We do not plan to engage	Is not planning to engage with SBTN targets
We have not yet engaged, but plan to do so before 2025	Has not yet decided if your company will use SBTN methods.
We have not yet engaged, but plan to do so post 2025	Is planning to use SBTN methods.
In progress	Is planning to use SBTN for nature methods.
We will act before 2025	Is planning to engage with SBTN targets before 2025
We will act post 2025	Is planning to engage with SBTN targets post 2025
Yes	Has already engaged with SBTN for nature methods.

Answer options	How to answer this question This option should be selected if your company...
Corporate Engagement Programme	Has engaged through the corporate engagement programme SBTN's Corporate Engagement Program , which provides companies, consultancies, and industry coalitions with an opportunity to engage in the development of the methods, tools, and guidance between now and 2024.
Reviewed methodologies during consultation	Has engaged through the reviewed methodologies during the SBTN's consultation .
Other (please describe)	If this option is selected, we encourage you to provide additional information in the comments box explaining what 'other' ways to engage with the development of Science-based targets for nature.

IA-3 Implementation

IA-3-1 Does your company set any sourcing restrictions due to [climate](#) and nature-related risks?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	BRM EBD04	Climate + Goals

Summary

Avoidance measures are aimed at preventing impacts from happening in the first place, including moving to a more circular use of materials, to eliminate the impact entirely. Companies introducing avoidance measures should consider how this impacts people in their transition planning and rule out any unintentional consequences of their actions.

This question is an opportunity to demonstrate if your company has eliminated any "high risk" materials, practices, suppliers, or geographies from its sourcing portfolio to avoid an impact happening in the first place, beyond just adhering to regulations such as CITES or other local legislation.

Why are we asking this question?

To understand if a company has eliminated any “high risk” materials, practices, suppliers, or geographies from its sourcing portfolio to avoid an impact happening in the first place.

Mandatory evidence

Link to public statement outlining the company’s sourcing policies and guidelines that incorporate nature-related risk considerations (e.g., public statement on corporate website, sustainability report, annual report). This public information should include information on any specific restrictions, such as prohibited materials or high-risk regions, internal documentation outlining the company’s sourcing policies and guidelines that incorporate nature-related risk considerations including information on any specific restrictions, such as prohibited materials or high-risk regions.

Answer options	How to answer this question
No	This option should be selected if your company... Does not set any sourcing restrictions due to climate and nature-related risks.
Under consideration	Is planning to set sourcing restrictions due to climate and nature-related risks.
Yes, policy covering avoidance of	Has already set sourcing restrictions due to climate and nature-related risks.

Answer options	How to answer this question This option should be selected if your company...
Deforestation and land use conversion	Has a policy that outlines its approach to deforestation and land use conversion. An example could be working with cattle farmers to stop deforestation and collectively build the supply of deforestation and conversion-free (DCF) leather.
Sourcing “high risk” species	Has a policy that covers endangered or threatened species. Examples of high-risk species that may be sourced for the textiles industry include certain types of tropical trees which are sourced for MMCF production, or reptiles that are sourced for their skins.
Sourcing “high risk” materials	Has a policy that covers materials which are associated with significant risks to biodiversity or ecosystems. (e.g., some raw materials are linked to greater risk of deforestation, particularly if there is limited transparency on sourcing locations, policies to avoid certain materials may be implemented if it cannot be determined that the materials are not associated with biodiversity impacts, etc.).
Use of “high risk” production techniques	Has a policy that covers production techniques (see definition below) that are destructive or harmful to biodiversity and the environment. (e.g., excessive usage of agrochemicals that could lead to freshwater eutrophication, use of fencing that causes mortality to wildlife, and unsustainable grazing practices that lead to the collapse of natural grassland ecosystems, etc).
Sourcing from “high risk” areas or regions	Has a policy that covers areas or regions where the risk of production-related biodiversity loss is high. The production of raw materials is closely linked to impacts on wild species and ecosystems in some parts of the world. If there is little or no transparency to sourcing locations and there are concerns about practices that may be taking place on-the-ground, policies to avoid sourcing in these geographies may be put into place.
Sourcing from "high risk" suppliers	Has a policy that covers high risk suppliers. Examples of high-risk suppliers are suppliers that have been involved in deforestation activities in the past, have been associated with adverse biodiversity impact.
Other restrictions	Has a policy that covers anything not listed above. If this option is selected, we encourage you to provide additional information in the comments box explaining what ‘other restrictions’ are addressed in your policy.

IA-3-2 Does your company implement measures to reduce impacts on nature during raw material production?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	BRM EBD05	Climate + Goals

Summary

Actions implemented by a company to reduce impacts on climate and nature (e.g., eco-efficiency, process changes, supplier engagement, shifting to a more circular design and business model).

Why are we asking this question?

To understand if a company has implemented measures to reduce their impact on climate change and nature. Companies are required to identify whether measures have been taken indirectly through procurement policy and other forms of documentation and/or through direct action with suppliers or relevant stakeholders.

Mandatory evidence

Link to public statement outlining the company’s sustainable sourcing policies and guidelines related to raw material production (e.g., public statement on corporate website, sustainability report, annual report). This public information should include information on any specific restrictions or implemented measures. Other evidence is internal documentation outlining the company’s sustainable sourcing policies and guidelines related to raw material production including information on any specific restrictions or implemented measures.

Answer options	How to answer this question This option should be selected if your company...
No	Does not implement measures to reduce impacts on nature during raw material production.
Yes	Implements measures to reduce impacts on nature during raw material production.
Sourcing policies/requirements	Measures include sourcing policies/requirements.
Standards and certifications for cropping, grazing and/or forestry systems	Measures include standards and certifications for cropping, grazing, and/or forestry systems.
Programs and partnerships with suppliers/producers	Measures include direct – programs and partnerships with suppliers/producers.

Answer options	How to answer this question This option should be selected if your company...
Program(s) are designed to achieve impact reduction	Measures include program(s) that are designed to achieve impact reduction.
Program(s) are designed to achieve restoration/regeneration	Measures include program(s) that are designed to achieve restoration/regeneration.
Other	Measures include an area not listed.

IA-3-3 Does your company implement measures to [restore](#) and/or [regenerate](#) nature?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Scored	Brands/Suppliers	BRM EBD06	Climate + Goals

Summary

Companies can implement programs to restore, regenerate, or compensate for their climate and nature impacts within or beyond its supply chain. Restoration primarily aims to return degraded ecosystems to its near-original natural state, while regenerative actions, which are mainly applied in working (productive) landscapes, aim to increase ecological integrity in providing nature’s contributions to people.

This excludes general offsetting activities or actions taken in unrelated areas. Actions can include regenerative agriculture programs, protection, or restoration of natural habitats, and supporting nature-based solutions or conservation programs within the operational areas. Other actions to restore, regenerate, or compensate may include supporting individual species recovery plans, rewilding, regenerative agroecology, and rehabilitation of degraded habitat in the areas of operation or direct impact.

Why are we asking this question?

To understand if companies are taking action to restore, regenerate, or compensate for climate and nature impacts within or beyond its supply chain. Actions include regenerative agriculture programs, protection, or restoration of natural habitats, and supporting nature-based solutions or conservation programs. Other actions to restore, regenerate, or compensate may include supporting individual species recovery plans, rewilding, regenerative agroecology, and rehabilitation of degraded habitat.

Mandatory evidence

Link to a public statement outlining the company’s strategy to implement measures to restore and/or regenerate nature (e.g., public statement on corporate website, sustainability report, annual report). Internal documentation outlining the company’s strategy to implement measures to restore and/or regenerate nature. Documentation of the company’s process for identifying and prioritizing areas with significant nature-related impacts. Information on specific restoration or regeneration measures, such as habitat restoration, reforestation, soil regeneration, or biodiversity enhancement initiatives, and records of restoration and regeneration projects undertaken, including project plans, budgets, timelines, and progress updates.

Answer options	How to answer this question
No	This option should be selected if your company... Does not implement measures to restore and/or regenerate nature.

Answer options	How to answer this question This option should be selected if your company...
Yes	Does implement measures to restore and/or regenerate nature.
Indirectly through sourcing requirements, policy, programs, certifications	Measures to restore and/or regenerate nature indirectly through sourcing requirements, policy, programs, or certifications. This can include general support of regenerative agriculture implementation and the movement towards monitoring to better understand the impact of standards and other land management/biodiversity programs and certifications.
Directly on cultivated systems	Manages non-natural/converted ecosystems to produce fiber crops.
Within our supply chains, please provide details (including approximate hectares, m ³ , etc.)	Works on restoration/regeneration efforts applied to crop lands within your supply chain, meaning transforming cropland into regenerative and/or organic systems which could include the rewilding of non-productive areas and the improvement of habitat connectivity through buffer zones and wildlife corridors.
Outside of our supply chains, please provide details (including approximate hectares, m ³ , etc.)	Works on any restoration/regeneration efforts applied to crop lands outside your supply chain. Any support in the movement towards transforming cropland into regenerative and/or organic systems which could include the rewilding of non-productive areas and the improvement of habitat connectivity through buffer zones and wildlife corridors.
Directly in natural rangeland/forestry systems	<p>Manages natural ecosystems/natural forests to produce raw materials and includes:</p> <ul style="list-style-type: none"> • Regenerated natural ecosystems/forests (second growth) that were subject to major impacts in the past (for instance by agriculture, livestock raising, tree plantations, or intensive logging) but where the main causes of impact have ceased or greatly diminished, and the ecosystem has attained species composition, structure, and ecological function similar to prior or other contemporary natural ecosystems. • Managed natural ecosystems/forests (including many ecosystems that could be referred to as “semi-natural”) where much of the ecosystem’s composition, structure, and ecological function are present; this includes managed natural forests as well as native grasslands or rangelands that are, or have historically been, grazed by livestock. • Natural ecosystems that have been partially degraded by anthropogenic or natural causes (e.g., harvesting, fire, climate change, invasive species, or others) but where the land has not been converted to another use and where much of the ecosystem’s composition, structure, and ecological function remain present or are expected to regenerate naturally or by management for ecological restoration. <p>Forests that have been partially degraded by anthropogenic or natural causes (e.g., harvesting, fire, climate change, invasive species, or others) but where the land has not been converted to another use and where degradation does not result in the sustained reduction of tree cover below the thresholds that define a forest or sustained loss of other main elements of ecosystem composition, structure, and ecological function.</p>

Answer options	How to answer this question This option should be selected if your company...
Within our supply chains, please provide details (including approximate hectares, m ³ etc.)	Includes in its work any restoration/regeneration effort (in line with definitions above) within natural ecosystems (with no known conservation priority designation) being utilized for fiber production regardless of its level of degradation. This can include investment in areas where animal production relies on natural non-converted grasslands and shrublands. This also includes restoration/regeneration efforts in natural forests where compatible forestry practices are practiced. This section refers to efforts within your supply chain.
Outside of our supply chains, please provide details (including approximate hectares, m ³ etc.)	Includes in its work any restoration/regeneration effort (in live with definitions above) within natural ecosystems (with no known conservation priority designation) being utilized for fiber production regardless of its level of degradation. This can include investment in areas where animal production relies on natural non-converted grasslands and shrubland, restoration/regeneration efforts in natural forests where compatible forestry practices are practiced. This section refers to efforts outside of your supply chain.
Directly in natural ecosystems/conservation priority areas	<p>An ecosystem that substantially resembles—in terms of species composition, structure, and ecological function — one that is or would be found in each area in the absence of major human impacts. This includes human-managed ecosystems where much of the natural species’ composition, structure, and ecological function are present.</p> <p>Natural ecosystems include:</p> <ul style="list-style-type: none"> • Largely “pristine” natural ecosystems that have not been subject to major human impacts in recent history. • Regenerated natural ecosystems that were subject to major impacts in the past (for instance by agriculture, livestock raising, tree plantations, or intensive logging) but where the main causes of impact have ceased or greatly diminished, and the ecosystem has attained species composition, structure, and ecological function similar to prior or other contemporary natural ecosystems. • Managed natural ecosystems (including many ecosystems that could be referred to as “semi-natural”) where much of the ecosystem’s composition, structure, and ecological function are present; this includes managed natural forests as well as native grasslands or rangelands that are, or have historically been, grazed by livestock. <p>Natural ecosystems that have been partially degraded by anthropogenic or natural causes (e.g., harvesting, fire, climate change, invasive species, or others) but where the land has not been converted to another use and where much of the ecosystem’s composition, structure, and ecological function remain present or are expected to regenerate naturally or by management for ecological restoration.</p>
Terrestrial (natural ecosystems not used for fiber/material production), please provide details (including approximate hectares, m ² , etc.)	Includes investment in restoration/regeneration in areas with recognized conservation priority. While these areas will often overlap with the broader definitions in the section on “Natural ecosystems/forests,” it is up to you on where you would prefer to report the investment aligned to your own goals and objectives. If you know that a natural rangeland or forest includes a conservation priority, it may be more beneficial to recognize the effort in this

Answer options	How to answer this question This option should be selected if your company...
	section. This section refers to any terrestrial areas with a known conservation value like threatened habitat types, biodiversity hotspots, protected area declaration status or areas of regional or local importance for society.
Freshwater (e.g., watersheds, wetlands, riparian areas), please provide details (including approximate hectares, m ³ etc.)	Includes investment in restoration/regeneration of aquatic ecosystems with recognized conservation priority value. This section is where to report any direct investment into restoration of aquatic systems. Watershed/catchment conservation could overlap with terrestrial ecosystems, but if your objective is to improve aquatic systems/water security, it may be best to highlight that investment here.
Oceans, please provide details (including approximate hectares, m ³ etc.)	Includes any investment into the supply chain that could reduce negative impact to oceanic ecosystems.
Other priority ecosystems, please provide details (including approximate hectares, m ³ etc.)	Has done any investment that does not clearly fall within any other category above, but where conservation value is understood and prioritized.
Other measures to restore and/or regenerate nature, please provide details (including approximate hectares, m ³ etc.)	Has other measures not listed above. If this option is selected, we encourage you to provide further information.
Oceans, please provide details (including approximate hectares, m ³ etc.)	Includes any investment into the supply chain that could reduce negative impact to oceanic ecosystems.
Other priority ecosystems, please provide details (including approximate hectares, m ³ etc.)	Has done any investment that does not clearly fall within any other category above, but where conservation value is understood and prioritized.
Other measures to restore and/or regenerate nature, please provide details (including approximate hectares, m ³ etc.)	Has other measures not listed above. If this option is selected, we encourage you to provide further information.

Resources
<ul style="list-style-type: none"> • Accountability Framework, Accountability Framework. • Textile Exchange, (2023). Regenerative Agriculture Landscape Analysis,

Transformative measures

IA-3-4 Is your company actively involved in “transformational” activities when it comes to addressing climate and nature-related risks and opportunities?

Scoring:	Applicability:	External Alignment:	Internal Alignment:
Non-scored	Brands/Suppliers	-	Climate + Goals

Summary

“Transformational” activities are actions that support systemic change of, in this case, the textile/apparel industry, beyond a company’s own impacts, by addressing the root causes or indirect drivers of climate change, nature and biodiversity loss or catalyzing collective change for improved outcomes for climate or nature.

Why are we asking this question?

To understand if a company is contributing to systemic change within its capacity, e.g., through industry peer programs or supply network collaboration. This includes contributions to changing the fundamental drivers of biodiversity loss. Companies should consider transformative measures within and beyond their own supply chain, based on their control and influence in the sector.

Answer options	How to answer this question This option should be selected if your company...
No	Is not involved in activities that could contribute to transformational change.
Under consideration	Is considering joining or getting involved in activities that could contribute to transformational change.
Yes, please select applicable	Is already involved in activities that could contribute to transformational change.
Offer financial incentives to producers/suppliers to scale up actions	Offers financial incentives to producers/suppliers to scale up actions.
Conduct/fund research and development (R&D) or other forms of innovation	Conducts and funds research and development (R&D) or other forms of innovation.

Answer options	How to answer this question This option should be selected if your company...
Engagement with certification bodies to improve standards/monitoring of outcomes	Works with certification bodies to improve standards/monitoring of outcomes.
Engagement in multi-stakeholder jurisdictional/geography-based initiatives	Works with stakeholders local jurisdictional/geography-based initiatives.
Advocacy with peer companies and other industry, investors, and other corporate stakeholders	Is seeking broad public stakeholder support for, or recommending, [in this case] a particular climate-related, conservation cause and/or policy change.
Advocacy with governments and policymakers	Works with government and policy makers, in relevant sourcing countries, for climate-related, conservation and/or biodiversity cause or policy change.
Raise awareness/engage with customers and communities	Works to raise awareness/engage with customers and communities.
Other	Is involved in other activities. If this option is selected, we encourage you to provide additional information in the comments box explaining what 'other' includes.

Glossary

Glossary

Please see [Textile Exchange's Online Glossary](#).