Corporate Fiber & Materials Benchmark

Insights. Action. Impact.

Getting Started

TextileExchange
Creating Material Change

The purpose of this document

This document provides a quick guide to some of the most commonly asked questions about the Corporate Fiber and Materials Benchmark (CFMB).

It is designed as a quick FAQ-style read for:
- Practitioners wanting to get started and requiring general knowledge of the CFMB or wishing to share key aspects of the program with colleagues, senior management or their boards.
- Executives and company board members wanting to understand the general aspects of benchmarking.
- External stakeholders wanting insight into the CFMB.
- NGOs, investors, industry experts, and others with an interest in benchmarking.

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Frequently Asked Questions

Q1. Why is the sustainability of fiber and materials so important to the textile industry?

Textile companies, with the roots of their businesses in the fields, forests, and deep underground, have an important role to play in the transition to a more resilient, regenerative and circular economy. Millions of people - fiber farmers, foresters, waste collectors, polymer engineers and other textile feedstock providers - form the base of the textile supply network and are impacted by the decisions brands and retailers make every day. Influencing improvement in fiber and material production is one of the greatest opportunity's textile companies can contribute to securing a sustainable future.

Q2. Why has Textile Exchange created a corporate benchmark?

One of Textile Exchange's key organizational objectives is to accelerate the uptake of preferred fiber and materials. This objective is built on the urgency to respond to key risks for the textile industry and the huge potential to make improvements in areas such as water, land, air - and the lives of people everywhere. These risks and opportunities are most likely to occur during the production of raw materials. By creating a benchmark program for companies, Textile Exchange not only measures and reports company and industry progress but provides strategic direction for the companies that participate. Through program engagement alone, companies embark on a "bench learning" journey, with the support of Textile Exchange staff and fellow participants. The contributing to and receiving of knowledge creates a virtuous circle of learning and improving. View a 3-minute video of stakeholders and experts explaining Textile Exchange's benchmark.

Q3. What are the benefits of benchmarking?

Benchmarks work for five core reasons: First, they clarify what society expects from industries and companies. Second, benchmarks identify where and how companies can contribute to sustainability. Third, they promote a race to the top. Fourth, they help track progress. Fifth, benchmarks are a proven and effective engagement tool. For further details visit the World Benchmarking Alliance here.

Q4. Who is eligible to participate?

All brands and retailers of textile products are eligible to participate in the Corporate Fiber & Materials Benchmark (CFMB). In fact, the more companies taking part, the more meaningful the results for all involved. Due to popular demand, Textile Exchange is considering the applicability of the CFMB for suppliers and manufacturers of textile products and will be embarking on expanding scope of participation later this year.

Q5. What is the Corporate Fiber and Materials Benchmark?

The Corporate Fiber and Materials Benchmark (CFMB) Program is THE place to measure, track and compare a company's sustainability progress related to fibers and materials.

The CFMB provides a robust structure to help companies systematically measure, manage and integrate a preferred fiber and materials strategy into mainstream business operations, to compare progress, and to transparently communicate performance and progress to stakeholders. The CFMB offers a quantified index ranking including a company's position in relation to peers and the overall industry (universe of participants). It provides an indicator of progress, helps companies identify strengths and gaps, and encourages year-on-year improvement and a "race to the top." Company participants see a lot of detail about their performance, and industry averages are reported for public consumption. Participants receive a comprehensive report card comparing their own progress year-on-year and how they rank alongside their peers. Customized report cards are confidential to the participant, and an annual insights report, including benchmark leaderboards, is shared in the public domain. Staring in 2019, the CFMB integrates an enhanced alignment with the Sustainable Development Goals (SDGs) as well.

Q6. What has been the response to the CFMB so far?

In 2015, Textile Exchange launched the "Preferred" Fiber & Materials Benchmark (PFMB) Program for measuring how a company systematically integrates a preferred fiber and materials strategy into mainstream business operations. Industry-led, voluntary and self-assessed, within three years the PFMB established itself as a leading global benchmark for the textile industry.

In 2018, 111 companies participated in the benchmark. Of these, 65% were apparel or multi-sector brands and retailers, 20% were outdoor/sports, and 15% were home textiles. The retention rate (since the pilot in 2015) was 79%, with the few not returning consecutively, usually due to internal changes within the company that prevented a submission that year. The program welcomed 40 new participants between 2017 to 2018 and enjoyed a growth of 106% since the pilot in 2015 (which attracted 54 companies). Since 2015, a total of 136 companies have embarked on the benchmarking journey with us, including 21 companies making partial submissions or shadowing the process.

Furthermore, benchmark scores have been improving steadily year on year despite the growth in participation numbers. The Index average moved up 3 points, from 53 out of 100 in 2017, to 56 in 2018. Since 2016, the Index average improved by 14.2%. See the 2018 Insights Report and the Sector Feedback Report for a closer look at last year's results.

Q7. Can you provide a concise overview of the benchmark?

The CFMB comprises of three sections: Section I: Strategy and Integration, Section II; Fiber and Materials Portfolio, and Section III: Circularity. The sections act as cornerstones to the framework. Progressive companies may be able to demonstrate good practice within one or two of the sections, while leading companies will be able to show good practice across the board.

I. Strategy and Integration	II. Fiber and Materials Portfolio							III. Circularity
	Plant Fibers	Animal Fibers & Materials			Regenerated Fibers	Synthetic Fibers		
	Cotton	Wool	Down	Leather	MMCF	Polyester	Nylon	
Corporate Strategy*	Risk Management							Circularity Strategy*
Leadership*	Investment							Resource Use*
Internal Stakeholders*	Transparency							Design for Circularity
Materiality*	Targets*							Business Models
Customer Engagement*	Uptake*							Textile Collection*
Reporting*	Impact*							Recycled Content*

* Alignment with Sustainable Development Goals (SDGs)

Each of the three sections consists of six key themes (18 themes overall as outlined in the diagram). Within each theme are elements (or sub-themes). There are 35 elements in total. Responses to the question sets form the indicators of progress. Indicators include both qualitative (management based) and quantitative (performance based) metrics.

The Portfolio Section (Section II) is composed of seven fiber and materials modules. Within each module, participants select their portfolio, i.e. conventional (if used) and the sustainability programs they are sourcing from. Sustainability programs include both renewable and recycled fiber and material options. See Appendix 3 for a closer look at the themes and elements, and the benchmark methodology for specifics on scoring.

Q8. How different is the 2019 survey from the earlier version?

The survey has gone through a major review for 2019. It didn't change much over the previous few years (version 1.0) and the objective is that the current survey (v2.0) does not change significantly for the next three years at least. In addition, once a company has completed the survey this year, their next year's survey will be auto-populated with 2019 responses and the company will only have to check responses and update where appropriate, except annual uptake data that will require a fresh calculation each year.

Q9. Do we have to complete the whole survey?

No, the 2019 survey has built-in flexibility. At the start of each section and fiber/materials module is a prompt asking for a decision to proceed or not. However, for a holistic overview of your efforts, a complete report card, and to qualify for the overall CFMB Leaderboard, companies have to provide answers in all three sections of the survey: strategy and integration, portfolio management and performance, and circularity (even if the answer to a question is "no" or "don't know.")

For companies that do not feel ready to take on the entire survey, or for those that prefer to focus on one or more fiber modules (for instance), the option is there for you to pick and choose your survey sections and modules. There is also the option to submit your fiber targets and uptake data (formerly called the PFM Tracker) only. This option allows for progress tracking against targets and specifically accommodates those companies signed up to various fiber challenges or commitments which require annual reporting of uptake volumes, such as the 2025 Sustainable Cotton Challenge and the rPET Commitment.

Q10. What do we get out of taking part?

The CFMB is more than a benchmark and performance ranking. Companies benefit from taking part in multiple ways. Benchmarking gives you:

- A roadmap to help your company build a robust fiber and materials strategy.
- A framework for reporting fiber uptake targets, consumption data and progress.
- A focal point for sector alignment with the Sustainable Development Goals.
- A digital report card for ease of communicating results to team members, the board, and external stakeholders.
- Performance tracking with peers and participation in a learning community.
- The opportunity to demonstrate leadership through public rankings.

Q11. How does Textile Exchange manage program quality?

Program foundations: Textile Exchange has ensured its benchmarking program has been on par with best practice from the very start. In the beginning, the CFMB was designed in line with the Business In The Community's (BITC) Corporate Responsibility Index (CRI). The CRI benchmarked the FTSE 100 companies (i.e. those listed on the London Stock Exchange) and was published in the Financial Times each year. Knowledge transfer from BITC to Textile Exchange ensured a credible program was built at inception. We partner with a trusted technology partner, 73bit, to run the online benchmark platform (Probench). Textile Exchange and 73bit have worked together since the beginning of the CFMB. 73bit has a growing list of clients, including the United Nations Principles for Responsible Investment (UNPRI), Access to Nutrition Index, and Business Benchmark on Animal Welfare.

Survey submission review: Textile Exchange undertakes a systematic review of all company submissions and checks for consistency, completeness, and accuracy. Note that this is NOT an audit – submissions are considered self-assessment. However, there are checks in place to strengthen program quality. For example, the participating company submits a sign-off from a senior member of staff declaring that all answers have been provided in good faith and, to the best of the company's knowledge, are valid and complete. Once a company has submitted its survey, the CFMB review team completes a desk top review and corresponds with the company's lead practitioner to close out any points for clarification. This validation process is carried out in full transparency with the company. Once all outstanding issues have been resolved and agreed between the reviewer and the company, updates (if any) are made online and the survey is formally closed out.

Ongoing improvement: To ensure the CFMB is fit for purpose and continuously improving, Textile Exchange collaborates and consults with a wide range of stakeholders. First and foremost, our participants: each year an open consultation is held to review the entire program and priority areas (e.g. fiber calculations). For peer-to-peer learning and collaboration we have become an ally of the World Benchmarking Alliance, and we are involved in the recent developments of the ISEAL benchmarking best practice guidelines (see Appendix 5 for an overview of the ISEAL draft guidelines and links to further information).

Q12. How does Textile Exchange assure the accuracy of fiber usage data?

Calculating fiber usage volumes is a valuable exercise for companies – especially for those who have never done such a calculation before. As more and more companies set targets for use of specific fibers (such as recycled, organic, and use of sustainability standards) they will need to understand their starting place and progress rate.

Textile Exchange strives to constantly improve the quality of data reported through the CFMB. The intention behind our "data push" is to facilitate and support the level of insight and the systems necessary to do the calculations. This is one of the goals of the new Fiber Uptake Calculation Guide, the methodology, and the calculators we provide. The other goal is for the industry to have better quality data and be able to demonstrate a growing maturity around target setting and progress tracking, alongside the credibility and accuracy of the CFMB. In the past, companies have needed to significantly amend their reported volumes for many reasons (e.g. staff turnover, errors in Excel, and "more sustainable" products converted to conventional towards the end of range planning). The calculation guide (and accompanying metadata form) will help companies identify the most accurate data in their systems, document their calculation approach, and, hopefully, decrease the frequency of errors occurring.

Q13. What is Textile Exchange doing to harmonize with other reporting initiatives?

Textile Exchange has worked very intentionally to communicate the CFMB program review and to look for opportunities to align or consolidate. For example, we collaborated with the German Partnership for Sustainable Textiles, WRAP UK's Sustainable Clothing Action Plan (SCAP), Better Cotton Initiative (BCI) and the Global Organic Textile Standard (GOTS) to encourage convergence in fiber usage calculations and data reporting approaches. We are also in conversation with the Sustainable Apparel Coalition (SAC), Outdoor Industry Association (OIA), and the European Outdoor Group (EOG), among others to strategically build program alignment and complementarity. Harmonization is happening! For instance, the German Partnership has adjusted the geographic scope of data submissions (from national level to global, reducing the need for additional calculations). The SAC Brand and Retail Module (BRM) and the CFMB have aligned on definitions concerning fibers and materials and the BRM is following the CFMB approach for fiber and materials reporting.

Q14. How much does it cost to take part?

There is no fee to participate. Further, the priority is to grow participation rates by making the CFMB accessible for all. However, as the program continues to grow, Textile Exchange is looking for partners to ensure the long-term sustainability of the program and the resources required to deliver a high-quality benchmarking product. We have also introduced a voluntary participation fee, and an "advanced" report card (see more about company report cards in Q15 below).

Due to the generous financial support of the C&A Foundation and Tchibo (the German multi-sector company), costs associated with the early developments of the program and the technology platform were covered. The strategic work leading up to the release of the 2019 survey has been kindly supported by Tchibo, C&A Global, and Stella McCartney.

Q15. Can you tell me more about the report cards?

All participants receive customized and confidential company report cards. Company reports offer a useful tool for each participating company to share with important internal and external stakeholders, including the investment community.

This year we have significantly changed the company feedback reporting. In response to popular demand, and improvements in the technology, report cards are moving to digital. This means they will be more graphic, and less text based, allowing for interactive displays of data driven information. We have also introduced two levels of report card: standard (free of charge) and advanced (for a fee of $3k). Textile Exchange Partner level members receive a complimentary advanced report card, supporter members a significant discount ($2k). Small and Medium Enterprises (SME/friend-level membership) can receive an advanced report card for an even greater discount ($1k).

Q16. Are the results made public?

The Leaderboards are made public and are announced in October each year. Textile Exchange shares the results with all participants before publishing. There is always the option to opt out of the public reporting.

Q17. Which leaderboards will our company be eligible for?

The survey framework provides a holistic approach to fiber and materials reporting. Companies submitting a full survey response are eligible for the CFMB Leaderboard. Companies reporting on specific fiber and materials or sections of the survey (e.g. circularity) are still eligible for "Best in Class" Leaderboards. An important change is that Best in Class Leaderboards replace the volume-based Leaderboards of the past, and require companies to provide management as well as uptake data. A driver for the change in the Leaderboard came from the Textile Exchange Board who made a decision last year that going forward, the Leaderboards should not only focus on how much of a specific preferred fiber is being used, but how well it is being managed.

Q18. Why the name change to "corporate" benchmark and less mention of "preferred"?

The benchmark name change, from "preferred" to "corporate", reflects a shift from asking questions primarily about specific "Preferred Fiber and Materials" to covering a company's overall fiber and materials portfolio. This shift allows us to assess the overall management and performance of a company's fiber and materials portfolio in a holistic way. Furthermore, the name change reflects the need to differentiate our benchmark, which compares companies, from other types of benchmarks, which compare fibers or standards. Textile Exchange still maintains a definition of "preferred." This definition is regularly reviewed, and the current status of the definition and review process can be found in Appendix 1.

In the benchmark survey this year companies can now select and report on a much wider set of fiber or materials "programs" than were previously offered. *Fiber and material programs have been defined as specific initiatives, standards and processes distinguished by the company to have a higher sustainability performance than its conventional option.*

Q19. Why is there a whole section dedicated to circularity?

Circularity will play an ever increasing and critical role in reducing the industry's dependence on natural resources. In addition, textile waste will increasingly serve as a feedstock to displace some of the virgin materials it currently relies upon. Addressing textile waste and its "re-invention" as a valuable resource has become a critical part of a fiber and materials strategy.

Q20. Why are the Sustainable Development Goals such a big part of the benchmark?

The 17 Global Goals (SDGs) are an overarching set of goals that can connect the textile industry to the world's most important agenda. The SDGs cover environmental, social and economic themes that will be critical to the health and prosperity of people and planet - and the long-term viability of business. The CFMB helps companies make this connection. See Appendix 3 for an overview of SDG and CFMB mapping, and the SDG Companion Guide for further guidance.

Q21. How long will it take us to complete the survey, and how much evidence do we need to provide?

This depends upon a company's starting position and its size and the answer will differ from company to company. If a company has all the information to hand, the survey can be completed in a matter of hours. However, most participants gather information as they go, so the process takes longer. For smaller companies it should be easier to report since there is usually less complexity in organizational structure. For larger companies, time involved will depend upon their internal systems and data availability. Please be reassured that while there are text boxes frequently placed throughout the survey we expect you to use them at your discretion. Further, once a company has completed the survey this year, the next year's survey is auto-populated with 2019 responses and the company will only have to check responses and update where appropriate. It will be the annual consumption data that will need a new entry each year. Annual reporting of consumption data is the main area for fresh calculations and input.

For companies new to the survey, there is some work involved in organizing data streams. There will also need to be determination of which staff needs to be involved and who will lead on the coordination of the survey submission. Please see Appendix 4 for the timeline and steps involved along the way. Textile Exchange is here to guide participants every step of the way. We have developed various resources, including a suite of Guides, webinars and presentations. The CFMB team is available by email, telephone, or, potentially, to meet in person.

The survey has gone through a major review for 2019. It didn't change much over the previous few years (version 1.0) and the objective is that the new survey (v2.0) will not change significantly for the next three years.

Q22. In some questions there is space for five years of data, do we need to provide backdated figures?

Five-year data tables are visible in questions where the survey has, indeed, been collecting data year-on-year. If you are a returnee company and provided fiber uptake or financial turnover data each year, this data will be pre-filled. This provides easy visibility of trends, and also allows companies to review and adjust should this be necessary. For new companies, and those with no data history, you can choose to ignore or add historical data. Most important will be data aligning with the current reporting period.

Q23. How long do we have to complete the survey?

Each year, the survey opens in May and companies have six weeks to make their submissions. The CFMB team is always on hand and happy to support this process. Once the survey closes, Textile Exchange undertakes a systematic review of all submissions and checks for consistency, completeness, and accuracy. Note that this is NOT an audit – submissions are considered self-assessment. However, we do expect a sign-off from a senior member of staff declaring that all information is truthful.

Q24. How flexible is the deadline, and what's required of us after we submit our survey?

The submission window is six weeks, this year the dates are May 30 to July 12. Any overflow after that, impacts the review team's ability to meet the review deadline, which shortens the time for analysis and report development. In the past, we have allowed companies to submit surveys post deadline which has had a knock-on effect for us. As the program grows, it has become increasingly important to keep to the submission date. Therefore, surveys will not be part of the reporting process if they are submitted after July 12th.

Q25. How do we get started and where do we go for support?

Registration
To register or sign back in if you are a returnee go directly to https://cfmb.textileexchange.org.

Suite of Guides
- Getting Started (this document)
- Survey Guide
- Fiber Uptake Calculation Guide
- SDG Companion Guide
- Technical Guide

In-survey help and definitions

For your convenience, short descriptions and subject introductions are embedded directly into the online

survey. Just click the icon for pop-up information boxes.

CFMB Website

To find out more about the program, visit our website - https://textileexchange.org/cfmb/about/.

CFMB Team

Do not hesitate to contact the TEam by emailing CFMB@TextileExchange.org.

Brand new?

The CFMB team is happy to arrange a conference call to talk you through the benchmarking process and answer your questions directly. Please take some time exploring the survey and the guidance documents first. If you continue to have questions, we would be pleased to discuss engagement options with you and your team to ensure you get off to the best start!

Appendix 1. Describing a Preferred Fiber or Material

Textile Exchange describes a preferred[1] fiber or material as one that is environmentally and/or socially[2] progressive and has been selected because it has more sustainable properties in comparison to other options.

Ways to recognize or achieve a preferred status

To be considered preferred, a fiber or material program should meet at least the first two criteria below. Ideally, criteria 3-5 are planned for, and measurement of performance indicators in place.

1. **Feedstock Production.** The fiber or material is derived from a renewable or reclaimed material produced according to at least one recognized[3] industry sustainability standard.

2. **Feedstock Processing.** The fiber or material is processed or recycled (to a "spin-ready" filament or staple fiber) according to at least one recognized industry sustainability standard. Processing could include ginning, pulping, shredding, staple or filament formation depending on the fiber or material category.

3. **Transparency.** The preferred fiber or material can be traced through the supply chain and back to its region of origin. Upstream supply network partners are identified, opening the opportunity for increased integrity, innovation and collaboration.

4. **Impact.** The sustainability outcomes, impacts or benefits associated with the preferred fiber or material is scientifically proven and peer reviewed. Improvements need to be sustainable over time and the positive impact achieved should not cause any (unintended) negative impacts somewhere else.

5. **Circularity.** The fiber or material has a good potential for circularity. This should be considered at the design stage and cover disassembly, resource use (including embedded impacts such as water, chemicals, non-renewable fossil fuels), technical and/or biological recyclability.

A portfolio approach

Taking a portfolio approach means recognizing that there might not be one single fiber, material, or program that works for your business, and that your selection might change over time. It can be achieved by:

● Building a suite or mix of preferred fibers and materials, based on the consideration of impacts and organizational priorities.
● Embedding a strategy that leads to preferred options replacing unsustainable or less sustainable options over time - including target setting to align commercial and sustainability teams and drive progress.
● Having a commitment to integrity and the principles of continuous improvement thus ensuring the options selected result in a positive change.

The Corporate Fiber and Materials Benchmark (CFMB) recognizes that "one size does not fit all" and allows participants to build their own portfolio based on the fiber and materials options and programs their company is implementing.

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[1] also referred to as "more sustainable"
[2] includes animal welfare
[3] a recognized industry standard is one that has been developed according to ISEAL Principles (or equivalent)

An evolving landscape

No single fiber or material is fully sustainable; there are strengths, weaknesses, and trade-offs with all sustainability programs or options. There are, however, practices that should not be accepted, such as sheep mulesing, use of toxic and persistent chemicals, and deforestation. Best practices, thresholds, expectations and ambitions are constantly evolving - alongside technology, connectivity and ever-increasing transparency.

Different programs and schemes may have different strengths and product offerings, but generally there is a shared vision and some common ground. There is also an agreement on constantly striving to improve and a mounting urgency to move along the continuum from minimizing the harmful impacts to maximizing the positive.

Ultimately, the goal is to decouple the industry's growth and success from the consumption of natural resources, and secure a regenerative, circular textile production system that benefits the world now and into the future.

Areas the benchmark does not compromise on concern human rights, the rights of animals, and the rights of the environment. We need to accelerate and normalize positive sourcing practices, supply chain integrity, and fair returns for environmental stewardship. Most of all, we all need the courage to take on new and innovative business models that will move us towards a regenerative and circular industry.

Definition Review

Definition status of "preferred"
Fiber and materials sustainability is a constantly moving topic, with more and more ways to invest and improve, and an increasing number of programs for companies to choose from. In light of this fluidity, Textile Exchange needs to regularly reviews our positioning of a preferred status. We have begun the review process internally and arrived at the slightly modified version as outlined above. **The next step is to widen the conversation to a broader group of stakeholders.**

What is a preferred manmade cellulosic fiber?
Over the past six months, Textile Exchange has been consulting with forestry, pulp, and manmade cellulosic fiber experts on what constitutes a preferred MMCF. The review is considering three key pre-spin phases of forestry and feedstock production, dissolving pulp making, fiber and filament manufacturing. The outputs of the consultation will be compiled in a white paper and made publicly available later this year.

Use of "programs" in the CFMB
In the benchmark survey this year, there has been a deliberate move to broaden the portfolio reporting options. This means that within each module, companies can now select and report on a much wider set of fiber or materials "programs" than was offered previously.

Fiber and material programs have been defined as specific *initiatives, standards and processes distinguished by the company to have a higher sustainability performance than its conventional option*.

Appendix 2. The CFMB Deconstructed

Table A: CFMB themes and descriptors

Section I. Strategy and Integration

Corporate Strategy	Integrating fibers and materials into company strategy and aligning with the Sustainable Development Goals (SDGs).
Leadership	Bold and visionary leadership sets the tone from the top, signing up to important global goals and industry commitments.
Internal Engagement	Equipping people and building team, rewarding achievement, and creating opportunities for personal development.
Materiality	Fiber and materials integrated into corporate risk assessment and stakeholder engagement.
Customer Engagement	An opportunity to educate and influence customers.
Reporting	Public disclosure of activities, key data, and progress tracking.

Section II. Fiber and Materials Portfolio

Risk Management	Risk and opportunity identification, policy setting and intervention.
Investment	Financial and/or in-kind contributions to improvement and growth.
Transparency	Mapping of supply regions and Tier 4 supplier/producer base.
Targets	Setting SMART targets (specific, measurable, attainable, relevant, and bound) for the uptake of fibers/materials from sustainability programs.
Uptake	Calculating uptake, measuring progress towards targets, and verification of content claims.
Impact	Ensuring interventions and investments have a positive impact.

Section III. Circularity

Circularity Strategy	Vision and commitment for steps towards a circular system.
Resource Use	Decoupling resource use from revenue growth, building in efficiencies and managing pre-consumer waste.
Design for Circularity	Using design principles to improve durability and to create safe products for perpetual cycling.
Business Models	Business model innovation to extend product life through repair, reuse, resell services.
Textile Collection	Customer engagement and participation in a circular system.
Recycled Content	Use of recycled fibers and materials instead of virgin.

Table B: CFMB themes and elements

THEME	ELEMENT
Section I: Strategy and Integration	
S-1. Corporate Strategy	S-1a. Integration
	S-1b. Commitments
S-2. Leadership	S-2a. Accountability
	S-2b. Leadership Example
S-3. Internal Engagement	S-3a. Capacity Building
S-4. Materiality	S-4a. Risk and Opportunity Assessment
	S-4b. Stakeholder Engagement
S-5. Customer Engagement	S-5a. Connecting Customers
S-6. Reporting	S-6a. Sustainability Reporting
	S-6b. Assurance
Section II. Fiber and Materials Portfolio*	
FM-1: Risk Management	FM-1a. Feedstock Production
	FM-1b. Feedstock Processing
FM-2: Investment	FM-2a. Sustainability Investment
FM-3: Transparency	FM-3a. Country of Origin
	FM-3b. Supply Chain Mapping
	FM-3c. Supplier Listings
FM-4: Targets	FM-4a. Target Setting
	FM-4b. Public Commitments
FM-5: Uptake	FM-5a. Verification Models
	FM-5b. Uptake Reporting
	FM-5c. Recycled Details
FM-6: Impact	FM-6a. Impact Measurement
	FM-6b. Impact Improvement
Section III. Circularity	
CR-1. Circularity Strategy	CR-1a. Strategy
	CR-1b. Responsibilities
	CR-1c. Investment
	CR-1d. Reporting
CR-2. Resource Use	CR-2a. Decoupling Growth and Consumption
	CR-2b. Waste Prevention
	CR-2c. Unsold Pre-Consumer Textiles
CR-3. Design for Circularity	CR-3a. Design Factors
	CR-3b. Certification
CR-4. Business Models	CR-4a. Service Provision
CR-5. Textile Collection	CR-5a. Collected Post-Consumer Textiles
CR-6. Recycled Content	CR-6a. Recycled Inputs

Appendix 3. Framework for mapping the CFMB to SDG 12

SDG 12 Responsible Consumption and Production	SDG 12 Indicators	Strategy & Integration	Portfolio Fibers and Materials Plant | Animal | Manmade Cellulosic | Synthetic	Circularity
12.2 Sustainable management and use of natural resources: By 2030, achieve the sustainable management and efficient use of natural resources.	**12.2.1:** Material footprint	**S-1** Corporate Strategy **S-1a-2.** Measuring SDG progress	FM-5. Uptake **FM-6.** Impact	**CR-2.** Resource Use **CR-2a.** Decoupling Growth from Consumption
12.4 Responsible management of chemicals and waste: By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment.	**12.4.1:** Number of parties to international multilateral environmental agreements on hazardous waste, and other chemicals			**CR-3.** Design for Circularity
12.5 Substantially reduce waste production: By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse.	**12.5.1:** Tons of material recycled		FM-5. Uptake **FM-5c.** Recycled Content Details	**CR-2.** Resource Use **CR-2b.** Waste Prevention **CR-5.** Textile Collection **CR-6.** Recycled Content
12.6 Encourage companies to adopt sustainable practices and sustainability reporting: Encourage companies, especially large and transnational companies to adopt practices and to integrate sustainability information into their reporting cycle.	**12.6.1** Number of companies publishing sustainability reports	**S-6.** Reporting **S-6a.** Sustainability Reporting		**CR-1d.** Reporting
12.8 Promote universal understanding of sustainable lifestyles: By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.	**12.8.1** Extent to which global citizenship education are mainstreamed	**S-5.** Customer Engagement		
SDG initial outcomes and impact mapping: Based on scenario modeling (e.g. land under certified cotton and forests, number of sheep and ducks, and equivalency in plastic bottles.), LCA and Higg MSI metrics. *See diagram on page 6 for outcomes and impacts model.*	12 RESPONSIBLE CONSUMPTION AND PRODUCTION / 2 ZERO HUNGER / 6 CLEAN WATER AND SANITATION / 7 AFFORDABLE AND CLEAN ENERGY / 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE / 13 CLIMATE ACTION / 15 LIFE ON LAND / 17 PARTNERSHIPS FOR THE GOALS			
SDG future mapping The CFMB continues to improve the mapping and measurement links to the SDGs. *See Appendix 1 for developments in SDG mapping.*	1 NO POVERTY / 3 GOOD HEALTH AND WELL-BEING / 4 QUALITY EDUCATION / 5 GENDER EQUALITY / 8 DECENT WORK AND ECONOMIC GROWTH / 10 REDUCED INEQUALITIES / 11 SUSTAINABLE CITIES AND COMMUNITIES / 14 LIFE BELOW WATER / 16 PEACE, JUSTICE AND STRONG INSTITUTIONS			

Appendix 4. Timeline and Steps

	Company	Textile Exchange
Development October - April	Feedback and input through consultation.	Survey, guidance notes, technical notes, and other tools prepared.
Participation 30 May - 12 July	Register and set up company details to access online portal and 2019 survey.	Registration begins in May. Invitations sent to potential participants.
		Survey lead established to coordinate responses from all relevant data owners.
	Survey is completed. Online is the most efficient approach (word format available).	CFMB Team available to field questions and support companies during submission.
	Survey lead together with senior staff reviews final submission. Senior staff member completes sign-off form. Completed survey is submitted.	
	Senior staff member completes sign-off form. Completed survey is submitted.	Receives notification of submitted survey and runs a high-level completion check.
Validation July - August	Reviews comments and responds, providing additional evidence where requested.	Reviews submission for completion, consistency, accuracy and checks evidence provided.
	If necessary, the company and Textile Exchange arrange a conference call to discuss and close out the review.	Emails the completed review to the company, along with queries, requests for further information, and other points raised.
		Makes updates to the survey online (based on the review outcomes). Documentation is sent to the company for their records.
Analysis August - September		Generates company, sub-sector and sector scores. Undertakes analysis of the data.
		Prepares companies confidential report cards (new format this year).
		Prepares sector Insights Report and leaderboards - notifies companies of leaderboard placement.
Reporting & Leaderboards October		Releases report cards to companies. Publishes Insights Report and leaderboards.
Peer Learning October	Textile Exchange Sustainability Conference.	Textile Exchange Sustainability Conference.

Appendix 5. ISEAL Benchmarking Good Practice Checklist

Textile Exchange will be ensuring the CFMB methodology aligns with the ISEAL new guidance for benchmarking good practice (currently under development). The checklist below distils key steps in the draft ISEAL guidance for setting up and implementing a sustainability benchmarking program. Visit the ISEAL website for more information on the draft benchmarking good practice consultation and further resources here.

Develop the framework
1. Audience: identify who is the intended audience and what are their needs; speak with potential users to understand more deeply their expectations (8.1.1).
2. Purpose: define the goal or purpose of the benchmarking program and ensure this is explicit and included in all communication about the benchmarking program (8.1.2).
3. Strategy: assess whether a benchmarking program is the most effective strategy to achieve their purpose (8.1.2).
4. Needs assessment: assess whether existing benchmarks already meet all or part of the articulated goal (use Annex 1 as a starting point) (8.1.2).
5. Scope: decide who or what is being benchmarked, including the sector or commodity, geography, type of entity, supply chain scope, and market presence (8.2).
6. Openness: decide whether to target specific companies or initiatives with the benchmark and which ones, or to allow any qualifying entity to be evaluated (8.2.3).
7. Management: determine who will manage the benchmarking program (8.3).
8. Claims: develop a publicly available claims policy that ensures claims are grounded in, and consistent with the actual results and do not misrepresent the conclusions that can be drawn from the evaluation (8.7).

Determine the benchmark
9. Process: set the process for determining the content of the benchmark (8.4).
10. Stakeholders: determine whether and how to engage stakeholders in the content development and, where appropriate, follow good practices in the ISEAL Standard-Setting Code for how to engage stakeholders (8.4.1.1).
11. Technical experts: define the role for technical experts in content development, including their role in decision-making (8.4.1.2).
12. Commonalities: identify all the characteristics that entities that fall within the scope of the program have in common, as a starting point for determining what is relevant to include in the benchmark (8.4.4).
13. References: use international reference documents to inform content and encourage consistency (8.4.3).
14. Definitions: include definitions of key terms in the benchmark to support consistent interpretation (8.4.1.4).
15. Content: for sustainability standards, include in the benchmark at least standards content criteria and criteria to assess the assurance mechanisms. Also, strongly consider criteria on governance, traceability and sustainability claims (8.4.2 and Annex 3).
16. Alternative models: for sustainability standards and related tools, consider how to accommodate different standards models, including those with different scoring models, different assurance models, and different strategies for incentivizing uptake of more sustainable practices (8.4.4.1, 8.4.4.2).
17. Evaluation: determine the evaluation structure of the benchmark (8.5).

Develop the benchmarking process
18. Effectiveness: find a balance in the benchmarking process that achieves credible results in an accessible and cost-effective way (8.8.2).
19. Application: determine the application process where benchmarking programs are open to qualifying entities (8.6.1).
20. Desk review: carry out a review of detailed documentation about the entity's procedures and practices (8.6.1).
21. Additional data collection: consider whether and how to gather additional information, such as an office visit or witness audit, to inform potential performance (8.6.1).
22. Benchmarking committee: determine whether to put in place a benchmarking committee or some other mechanism (e.g. evaluator peer review) to support consistency of interpretation (8.6.1).

23. Public consultation: consider a public consultation on draft evaluations and put in place the steps to do so where relevant (8.6.1).
24. Decision-making: determine how decisions on benchmarked entities will be made (8.6.1).
25. Dispute resolution: put in place a dispute resolution mechanism (8.6.1).
26. Alignment: establish a process for monitoring continued alignment between the benchmark and the benchmarked entity over time (8.6.2).
27. Competence: ensure that evaluators, decision-makers and others involved in the benchmarking process are competent for their work (8.8.1).

Additional considerations
28. Transparency: make information about the benchmarking program, including how it works, governance, policies, decision-making and results publicly available and accessible (various clauses).
29. Impartiality: manage for potential conflicts of interest in setting of the benchmark and implementation of the benchmarking program (8.3, 8.4.1.3, 8.6.1, 8.8.4).
30. Improvement: capture insights and learning from implementation of the benchmarking program to inform its regular revision and improvement (8.8.3).