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The purpose of this document

This Guide is the KEY document to support you in completing the survey. It explains the purpose of the questions, specifies important terms and definitions, provides example answers, explains what evidence is expected, and signposts to additional reading material as well as linkages to other frameworks.

Your suite of CFMB Guides

- Survey Guide (this document)
- Fiber Uptake Calculation Guide
- Technical Guide
- SDG Companion Guide
- Getting Started
Introduction

The Corporate Fiber and Materials Benchmark Program

The Corporate Fiber and Materials Benchmark (CFMB) Program is THE place to measure, track and compare your 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. Starting in 2019, the CFMB integrates an enhanced alignment with the Sustainable Development Goals (SDGs) as well.

Reporting period

The CFMB involves an annual survey. The survey is released in May each year and participants have six weeks to submitted their completed survey. The 2019 survey opens Thursday, May 30 and submissions must be made by Friday, July 12. The reporting period is the calendar year 2018 (or the corresponding fiscal year, production year, or last 12 months, if the reporting cycle of your company differs from the calendar year). The most important aspect of the reporting period is that the company is consistent year to year.

Survey coverage

The CFMB covers the following:

- Questions about your company’s overall fiber and materials strategy, business integration, and alignment with the Sustainable Development Goals (SDGs).
- Fiber/material-specific questions including risk management, investment, transparency, targets, uptake (consumption), and impacts. Depending on your portfolio this will cover cotton, wool, down, leather (pilot), manmade cellulosic fibers, polyester, and nylon.
- There is also the option to report use and volumes of other fibers/materials (self-selected).
- Questions on your approach to circularity.
- The SDGs are a key theme throughout the survey.

Textile Exchange works hard to keep the Benchmark aligned with important initiatives and has stepped up the initiative mapping to include the Global Reporting Initiative (GRI), Sustainable Assessment Standards Board (SASB), United Nations Global Compact (UNGC), and more.
How to use the Survey Guide

Throughout this document, guidance has been provided to help you answer each and every question. Information has been presented in the following ways. Note for more information on question structure, etc. please refer to the Technical Guide.

Why this is important:
Provides a brief overview of the relevance of the question to the topic or theme covered in the CFMB.

Example:
An “example answer” has been provided to help you phrase your answer and select your supporting evidence.

Definitions:
For each question, definitions or short descriptions of important themes have been provided.

Specification:
For some answers there is a request for more specific information to support your answer.

Connection to other frameworks:
Alignment or linkages to other reporting frameworks has been provided to help build consistency (such as the Global Reporting Initiative (GRI), United Nations Global Compact (UNGC), Sustainable Assessment Standards Board (SASB). Please note the CFMB questions have been mapped to the Sustainable Apparel Coalition - Brand and Retailer Module (SAC BRM) and are aiming for alignment. As the BRM was still in development at the time of finalizing this Guide, we have not included specific references here.

Further information:
Here we provide links to recommended reading and a selection of some of the many important documents developed by other organizations.

Evidence and supporting documentation

- **Summary/excerpts**: Comment boxes are provided at every question to directly enter short paragraphs of text. Depending on the context, text can be freehand explanations or copy-paste from specific reports/website (with links and page numbers provided) to help the review team quickly locate information.

- **Document uploads**: Reports in pdf format, data in excel or other commonly used / easy to access format, etc. are welcome. We would be grateful for any signposting (such as page numbers) to guide us directly and help us quickly locate information.

- **Links to webpages**: Providing links to webpages can be a quick and efficient way for you to back up your answer. It also proves that information is in the public domain, which demonstrates credibility and transparency.

- **Important note on providing evidence**: If one document is the reference source for multiple questions, it is perfectly acceptable to refer us to the same document. As mentioned earlier, we welcome any additional signposting such as page numbers to guide us directly to the specific text or data.
# Timeline and Steps

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

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.

Each of the three sections consists of 18 key themes (6 themes per section as outlined in the diagram). Within each theme are the 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.

Example of wool:

<table>
<thead>
<tr>
<th>Section</th>
<th>II: Portfolio Management and Performance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Module</td>
<td>II-P. Wool</td>
</tr>
<tr>
<td>Portfolio</td>
<td>II-P2. Responsible Wool Standard (RWS), Recycled wool (rWool)</td>
</tr>
<tr>
<td>Theme</td>
<td>II-O. Uptake</td>
</tr>
<tr>
<td>Element</td>
<td>II-Oa. Verification Model</td>
</tr>
<tr>
<td>Indicator (quantitative)</td>
<td>II-Oa-1a. Verification model specifications</td>
</tr>
</tbody>
</table>

Incorporating the SDGs into the Benchmark

See the SDG Companion Guide here.
Survey Questions
Company Profile

CP-1 Contact Details | CP-2 Company Details

The objective of this module:
The Company Profile module requests your contact and company details. This information is required so that the team can directly get in touch with survey respondent(s), and to ensure that your company results are benchmarked against your most important peers. All the questions in the Company Profile module are non-scoring.

CP-1. Contact Details

**CP-1a. Lead survey practitioner (Textile Exchange contact)**

Example:

Anna Smith

Specification:
- first name and surname

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

Example:

Sustainability Manager

Specification:
- title of your job position

**CP-1c. Phone number**

Example:

+49 123456789

Specification:
- your phone number including country code

**CP-1d. Email**

Example:

anna@sharksdontbite.com

Specification:
- your business email address


**CP-1e. Additional contacts (optional)**

**Example:**

<table>
<thead>
<tr>
<th>Name</th>
<th>Position/title</th>
<th>Email</th>
<th>Responsibilities in benchmark</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paul David</td>
<td>Senior Manager Sourcing</td>
<td><a href="mailto:paul@sharksdontbite.com">paul@sharksdontbite.com</a></td>
<td>Contact for cotton consumption volume data</td>
</tr>
</tbody>
</table>

**Specification:**

- You may add up to three additional contacts here. In the responsibilities field, you may specify which responsibilities in the benchmarking process the respective contact has, and for what purpose we may contact which person.

**CP-2. Company Details**

**CP-2a. Company name**

**Why this is important:**
This question is key to identify for which legally registered entity the survey has been submitted.

**Example:**

<table>
<thead>
<tr>
<th>CP-2a. Company name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please provide your company's legal registered name in full. SharksDontBite Ltd.</td>
</tr>
</tbody>
</table>

**Specification:**

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

**CP-2b. Corporate headquarters location**

**Why this is important:**
This question helps us to localize benchmark participants in order to update future surveys (e.g. currencies), our outreach strategy, and communication about participants. It also helps to cross-check information (e.g. currencies selected).

**Example:**

<table>
<thead>
<tr>
<th>CP-2b. Corporate headquarters location</th>
</tr>
</thead>
<tbody>
<tr>
<td>United States (US)</td>
</tr>
</tbody>
</table>

**Specification:**

- Please choose the country where your headquarters are located.

**Connection to other frameworks:**

- This question is linked to [GRI](https://www.globalreporting.org) Standards Disclosure 102-3.
CP-2c. Company profile

CP-2c-1. Number of employees

Why this is important:
This question helps us to benchmark your results to companies of a similar size. It will be used to cross-check the categorization of your company by the size of your turnover.

Example:

<table>
<thead>
<tr>
<th>CP-2c-1. Number of employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please specify the number of employees as full-time equivalents (FTE) in 2018 or according to your company’s reporting period.</td>
</tr>
<tr>
<td>1208 FTE</td>
</tr>
</tbody>
</table>

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

Specification:
- Please specify the total number of employees as full-time equivalents in the reporting period. Example: 10 part-time employees (with 50% of average hours in full-time jobs) equal 5 full-time equivalents (FTEs).

Connection to other frameworks:
- The number of employees as FTEs is a standard disclosure in many reporting frameworks.

CP-2c-2. Turnover

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

Example:

<table>
<thead>
<tr>
<th>CP-2c-2. Turnover</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please estimate your turnover in million and select the currency.</td>
</tr>
</tbody>
</table>

We also encourage privately owned companies to report their turnover in the field below (this figure will not be disclosed).

<table>
<thead>
<tr>
<th>Currency</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>USD ▼</td>
<td>n.a.</td>
<td>73</td>
<td>77</td>
<td>75</td>
<td>76</td>
</tr>
</tbody>
</table>

million

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

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

**CP-2c-3. Is your company publicly listed on one or more Stock Exchanges?**

**Why this is important:**
Your answer helps us to understand if your company is publicly listed and, thus, whether investors’ interests are relevant for your business. An increasing number of investors are interested in sustainability disclosure and performance.

**Example:**

<table>
<thead>
<tr>
<th>CP-2c-3. Is your company publicly listed on one or more Stock Exchanges?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ No, our company is privately owned or public but not listed.</td>
</tr>
<tr>
<td>☑ Yes, our company is publicly listed.</td>
</tr>
<tr>
<td>☐ Yes, our holding company is publicly listed.</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>If yes, please specify where (e.g. NASDAQ Stockholm).</td>
</tr>
<tr>
<td>London Stock Exchange (LSE)</td>
</tr>
<tr>
<td>If yes, please specify whether it is in the universe of any sustainability indices (e.g. DowJones Sustainability Index, FTSE4Good, other).</td>
</tr>
<tr>
<td>☐ Dow Jones Sustainability Index</td>
</tr>
<tr>
<td>☑ FTSE4Good</td>
</tr>
<tr>
<td>☐ Other, please specify: ____________</td>
</tr>
</tbody>
</table>

Definitions:
- **Publicly listed**: a publicly listed company is a company whose shares are traded on the stock market.
- **Public but not listed**: public companies are publicly traded within the open market with shares being purchased by a variety of investors. [...] A public company [...] is traded on at least one stock exchange or in over-the-counter markets ([Investopedia](https://www.investopedia.com)).
- **Stock Exchange**: organized and regulated financial market where securities (bonds, notes, shares) are bought and sold at prices governed by the forces of demand and supply ([BusinessDictionary](https://www.businessdictionary.com/)).
- **Holding company**: a company which holds and controls all or a large part of the capital stock of other (legally separate) enterprises. A holding company is a corporate parent and the enterprises which it controls are subsidiaries ([UNterm](https://www.un.org/ga/search/viewterm) referring to UNOG).
- **Universe**: companies that are invited for participation or have been selected for the assessment.
- **Sustainability Index**: a share index of companies that are managed in a way which respects the environment and the future interests of society and does not try to obtain immediate profits ([FinancialTimesDefinition](https://www.ft.com)).
- **Dow Jones Sustainability Index**: the Dow Jones Sustainability Indices were launched in 1999 as the first global sustainability benchmarks. The indices are offered cooperatively by RobecoSAM and S&P Dow Jones Indices. The family tracks the stock performance of the world’s leading companies in terms of economic, environmental and social criteria. The indices serve as benchmarks for investors who integrate sustainability considerations into their portfolios, and provide an effective
engagement platform for companies who want to adopt sustainable best practices. More information [here](#).

- **FTSE4Good**: the FTSE4Good Index Series is designed to measure the performance of companies demonstrating strong Environmental, Social and Governance (ESG) practices. More information [here](#).

**Specification:**

- Please indicate if your company or your holding company was publicly listed on one or more Stock Exchanges in the reporting period. If your company or your holding company is publicly listed on a Stock Exchange, please specify where your company (or holding company) is listed (e.g. NASDAQ Stockholm). Please also specify whether your company is in the universe of any sustainability indices (e.g. Dow Jones Sustainability Index, FTSE4Good). Being in a universe means whether your company is part of the invited companies or in the scope of companies potentially part of the sustainability index, independent of whether your company is listed in the index.

**SS. Submission Scope**

**SS-1. Organizational Scope**

**SS-1-1. Please specify the scope of the reporting entity covered in this submission.**

**Why this is important:**

This question helps us to better understand your organizational structure and how this aligns with your reporting scope. For instance, if you report as a holding company, it is important to list your subsidiary companies so we know what is covered in your response. It also helps us to avoid double-counting when calculating aggregate figures if a subsidiary company submits its own survey response and is also covered by its holding company’s response.

**Example:**

```
SS-1-1. Please specify the scope of the reporting entity covered in this submission.

The benchmark covers all textile products. A company is expected to include all textile products in its submission scope.
☐ An independent, subsidiary or affiliate company
☐ A holding company reporting on its subsidiaries
   Please list your subsidiaries covered in this submission.
   ...
   Please list your subsidiaries not covered in this submission.
   ...

Please provide any clarification.
We are a subsidiary of Parent Shark Ltd.
```

**Definitions:**

- **Independent company**: defined here as a company whose stock is not owned by another company nor a company who is holding the stock of another company, i.e. neither a subsidiary or affiliate nor a holding company.
- **Subsidiary company**: a company whose stock is more than 50 percent owned by another company; enterprise in which another enterprise has majority voting rights and/or effective operational control (UNterm referring to UNOG).
- **Affiliate company**: company whose parent only possesses a minority stake in the ownership of the company ([Investopedia](#)).
- **Holding company**: a company which holds and controls all or a large part of the capital stock of other (legally separate) enterprises. A holding company is a corporate parent and the enterprises which it controls are subsidiaries (UNterm referring to UNOG).

**SS-1-2. Please specify company name to be reported in the benchmark results.**

Why this is important:
In order to increase the visibility of the leadership companies, we need the company’s name and logo in order to have the option to display them in the results.

Example:

| SS-1-2. Please specify the company name to be reported in the benchmark results. |
| SharksDONTBite |

Please attach your logo.
SharksDONTBite.jpg

**Specification:**
- Logo refers here to your company's logo in most cases, unless you have chosen to report only for a specific brand or product line in the submission scope question. In this case you should upload the specific brand’s or product line’s logo.

**SS-1-3. Please specify the scope of your business covered in this submission.**

Why this is important:
This question helps us to understand whether your company sells third-party products as well as own-line products. If your company also sells other brand(s), it is important to ensure that only the own-line products are taken into account in your survey submission. This helps to avoid double counting for aggregated figures in cases where a brand is covered by your submission and another company’s submission.

Example:

| SS-1-3. Please specify the scope of your business covered in this submission. |
| Business | Benchmark Scope | Share of sales |
| Own brand(s) | In | 45% |
| Brands not owned | Out | 55% |

**Definitions:**
- **Brand**: unique design, sign, symbol, words, or a combination of these, employed in creating an image that identifies a product and differentiates it from its competitors. Over time, this image becomes associated with a level of credibility, quality, and satisfaction in the consumer’s mind. [...]. Legal name for a brand is trademark and, when it identifies or represents a firm, it is called a brand name (BusinessDictionary).
- **Own brand(s)**: own-line products.
- **Brands not owned**: third-party products sold as wholesaler or retailer.
SS-1-4. Please select the product categories covered in this submission.

Why this is important:
This question helps us to better understand your business. It helps us to adjust our benchmarking categories in future and can also provide an indication which fibers your company is likely to use, to cross-check your answers.

Example:

<table>
<thead>
<tr>
<th>SS-1-4. Please select the product categories covered in this submission.</th>
</tr>
</thead>
<tbody>
<tr>
<td>☑ Casual wear / apparel</td>
</tr>
<tr>
<td>☐ Luxury / business wear</td>
</tr>
<tr>
<td>☐ Outdoor / sports</td>
</tr>
<tr>
<td>☑ Home textiles / hospitality</td>
</tr>
<tr>
<td>☐ Footwear</td>
</tr>
<tr>
<td>☐ Leather products</td>
</tr>
<tr>
<td>☐ Non-textile (e.g. food)</td>
</tr>
<tr>
<td>☑ Other, please specify: toys</td>
</tr>
</tbody>
</table>

Definitions:
- **Casual wear / apparel**: e.g. street wear, leisure wear, childrenswear, uniforms
- **Luxury / business wear**: e.g. business clothing, luxury wear, wedding dresses
- **Outdoor / sports**: e.g. sportswear, active wear, yoga wear
- **Home textiles / hospitality**: e.g. curtains, carpets, bed linen, bath linen, catering
- **Footwear**: e.g. dress shoes, sneakers, slippers, boots, galoshes, sandals and athletic and trade related footwear
- **Leather products**: e.g. leather shoes, furniture, bags, jackets
- **Non-textile (e.g. food)**: e.g. food, hard furniture (excluding leather)
- **Other, please specify**: e.g. technical textiles, hygiene textiles, toys, workwear, tents/outdoor equipment, travel bags, sports bags, backpacks, etc.

Specification:
- If you report for a specific brand or product line only, please specify the products sold under this brand or product line.

SS-1-5. Please specify the scope of textile components covered in this submission.

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

SS-1-5. Please specify the scope of textile components covered in this submission.

<table>
<thead>
<tr>
<th>Textile components</th>
<th>Benchmark scope</th>
</tr>
</thead>
<tbody>
<tr>
<td>Main textile components</td>
<td>In</td>
</tr>
<tr>
<td>Linings, trims, paddings</td>
<td>Out ▼</td>
</tr>
<tr>
<td>Sewing thread, zippers, etc.</td>
<td>Out</td>
</tr>
</tbody>
</table>

SS-1-6. Please specify the reporting period covered in this submission.

Why this is important:

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

Example:

SS-1-6. Please specify the reporting period covered in this submission.

- We are reporting by calendar year (1 January to 31 December 2018)
- We are reporting by fiscal year
- We are reporting by buying year
- We are reporting by another period

For “Other”, please specify.

...  

SS-1-6a. We encourage all participants to report by 2018 calendar year for consistent benchmarking. If this is not possible, please update the reporting period below.

<table>
<thead>
<tr>
<th>Start (MM/YY):</th>
<th>10/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>End (MM/YY):</td>
<td>09/18</td>
</tr>
</tbody>
</table>

Definitions:

- **Calendar year**: according to the Gregorian calendar, the year from 1 January to 31 December (*UNterm* referring to UNHQ).
- **Fiscal year**: “An accounting period generally consisting of 12 consecutive calendar months (*UNterm* referring to UNOV).
- **Buying year**: a 12 months reporting period covering one or more fashion seasons (e.g. Fall/Winter and Spring/Summer).

Specification:

- The standard answer is the previous calendar year, i.e. in the 2019 survey you report for the 2018 reporting period from 1 January to 31 December 2018.
● If your company does not collect data per calendar year, you may also answer based on the fiscal year. This may, for example, be the time from October 2017 to September 2018 OR from March 2018 to February 2019.

● Alternatively, your company may choose to report by buying year (e.g. including the fashion seasons Fall/Winter 2017 and Spring/Summer 2018).

Connection to other frameworks:

● All corporate reporting frameworks define the reporting period. The previous calendar year and fiscal year are standard options.

**SS-2. Financial Scope**

**SS-2-1. Please estimate your company’s sales turnover from more sustainable textile products.**

Why this is important:

This question helps to estimate the aggregated overall turnover from textile products and turnover of “more sustainable” textile products sold by the CFMB participants. It also helps to track the share of turnover from more sustainable textile products over time to provide trend insights.

Example:

<table>
<thead>
<tr>
<th>Turnover from textile products</th>
<th>Currency</th>
<th>Turnover</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total turnover</td>
<td>USD▼</td>
<td>80 million</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Turnover from more sustainable textile products</th>
<th>Currency</th>
<th>Turnover</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total turnover</td>
<td>USD▼</td>
<td>20 million</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Share of sustainable textile products by turnover</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total turnover</td>
<td>25%</td>
</tr>
</tbody>
</table>

Definitions:

● **Turnover from textile products**: amount invoiced by an enterprise during the period under review. This total corresponds to market sales of textile products supplied to third parties, e.g. retailers or private customers.

● **Turnover from more sustainable textile products**: amount invoiced by an enterprise during the period under review for more sustainable textile products according to the company’s own definition. This total corresponds to market sales of more sustainable textile products (as determined by your company) supplied to third parties, e.g. retailers or private customers. Note that “more sustainable” is assumed to align with your selected sustainability programs as identified in the survey.

● **Share of sustainable textile products by turnover**: the proportion of the turnover from more sustainable textile products compared to the overall turnover from textile products (% share).
SS-2. What is your company's sales forecast for more sustainable textile products for the next reporting period?

Why this is important:
There is a high interest in data on trends for more sustainable textiles. This question allows to indicate trends based on all participants' trend forecasts.

Example:

SS-2. What is your company's "more sustainable textile products" sales forecast for the next reporting period?

☐ Increase
☐ Stable
☐ Decrease

Please provide any clarification.

Definitions:

- **More sustainable textile products**: here referring to more sustainable textile products as defined by your company, and aligned with your company's selection of sustainability programs reported in the survey.
- **Sales forecast**: prediction of the expected sales.

SS-3. Benchmark Preference

SS-3-1. Please select your benchmarking preference.

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

Example:

SS-3-1. Please select your benchmarking preference.

☐ We wish to benchmark all or selected sections of the benchmark
☐ We wish to benchmark all or selected fiber and materials uptake only

Definitions:

- **All or selected sections of the benchmark**: This includes the strategy, portfolio and circularity section. Within the portfolio section, it includes different fiber modules including management and uptake questions. The participants are encouraged to reply to as many questions as possible but can choose to reply to specific parts only.
- **All or selected fiber and materials uptake only**: This option includes the questions on fiber volumes only. There is the option to report fiber volumes for all or selected fiber modules.
SS-3-2. Please specify the reporting sub-sector to be benchmarked against.

Why this is important:
This question allows your company to choose the sub-sector your company would like to be benchmarked against.

Example:

<table>
<thead>
<tr>
<th>SS-3-2. Please specify the reporting sub-sector to be benchmarked against.</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Apparel</td>
</tr>
<tr>
<td>☐ Footwear</td>
</tr>
<tr>
<td>☐ Outdoor / sports</td>
</tr>
<tr>
<td>☐ Home textiles / hospitality</td>
</tr>
<tr>
<td>☐ Multi-sector</td>
</tr>
</tbody>
</table>

Please provide any clarification.

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

Specification:
- The benchmarking will be done based on your company size (by turnover and/or employees) and the sub-sector category selected.
- Please select the option that accounts for the largest part of your sales and that represents the sub-sector you want to be benchmarked against.

SS-3-3. Please select your report card option.

Why this is important:
This question allows your company to select the report card option of your choice.

Example:

<table>
<thead>
<tr>
<th>CP-3-3. Please select your report card option.</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Standard report card</td>
</tr>
<tr>
<td>☐ Advanced report card</td>
</tr>
<tr>
<td>☐ Complimentary for partner level members</td>
</tr>
<tr>
<td>☐ USD 3,000 for non-members</td>
</tr>
<tr>
<td>☐ USD 2,000 for supporter level members</td>
</tr>
<tr>
<td>☐ USD 1,000 for friend level (SME) members</td>
</tr>
</tbody>
</table>

Definitions:
- **Standard report card**: The standard report card is free of charge for all participants.
- **Advanced report card**: The advanced report card provides more specific insights and analysis to support your company’s fiber and material strategy development.
SS-3-4. Delivering the CFMB program is resource-intensive. There are the following ways to support this work.

**Why this is important:**
Running the CFMB is costly. We are asking every company to financially support the program in order to cover these costs. The financial contribution is voluntary.

**Example:**

<table>
<thead>
<tr>
<th>SS-3-4. Delivering the CFMB program is resource-intensive. There are the following ways to support this work.</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ We would like to contribute a voluntary admin fee of USD 2,500</td>
</tr>
<tr>
<td>☑ We would like to contribute a nominal administrative fee</td>
</tr>
<tr>
<td>Please indicate the amount.</td>
</tr>
<tr>
<td>2,000 USD</td>
</tr>
</tbody>
</table>

**Specification:**
- Your participation in the CFMB including a standard report card is free of charge. The advanced report cards are offered at a price that does not cover the overall costs of the program. In order to ensure the financial sustainability of the CFMB, we encourage all participants to pay a voluntary administrative fee. If you cannot cover the recommended fee, you can also opt for the reduced voluntary admin fee of any amount. The voluntary admin fee is optional and you can also choose not to make any contribution.

SS-3-5. Are you a member of Textile Exchange?

**Why this is important:**
Textile Exchange supports its members in minimizing the harmful impacts of the global textile industry and maximizing its positive effects. The question on the Textile Exchange membership is important as different membership levels are entitled to different member-level benefits. The question also helps us to track the performance of our members.

**Example:**

<table>
<thead>
<tr>
<th>SS-3-5. Are you a member of Textile Exchange?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Yes, we are a partner level member</td>
</tr>
<tr>
<td>☑ Yes, we are a supporter level member</td>
</tr>
<tr>
<td>☐ Yes, we are a friend level member</td>
</tr>
<tr>
<td>☐ No but we are interested in membership</td>
</tr>
<tr>
<td>☐ No</td>
</tr>
</tbody>
</table>

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

SS-3-6. Please specify other benchmarking programs that your company is participating.

**Why this important:**
This question helps us to identify the most relevant other benchmarking programs. This is important in order to work towards a harmonized and mutually complementary benchmarking landscape.
Example:

SS-3-6. Please specify other benchmarking programs that your company is participating.

- Sustainable Apparel Coalition Higg Index (Brand & Retailer Module)
- Fashion Revolution Transparency Index
- Sustainable Cotton Ranking
- Corporate Human Rights Benchmark
- Knowthechain Benchmark
- Other

For "other", please specify.

Definitions:

- Sustainable Apparel Coalition Higg Index (Brand & Retailer Module): more info [here](#).
- Fashion Revolution Transparency Index: more info [here](#).
- Sustainable Cotton Ranking: more info [here](#).
- Corporate Human Rights Benchmark (CHRB): more info [here](#).
- Knowthechain Benchmark: more info [here](#).
- Other: any other benchmarking program related to your company's sustainability.

Section 1: Strategy and Integration

Objective of this section:

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

S-0. Do you wish to complete the strategy and integration section?

Why this is important:

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

Example:

S-0. Do you wish to complete the strategy and integration section?

- Yes
- No
S-1. Corporate Strategy

S-1a. Integration

S-1a-1. Does your company have a fiber and material sustainability strategy?

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

Example:

S-1a-1. Does your company have a fiber and materials sustainability strategy?
- No
- Yes, we have a fiber and materials sustainability strategy
- Yes, and our fiber and materials sustainability strategy is integrated into our overall corporate strategy
- Yes, fiber and materials sustainability is integrated, and we are aligning our strategy with the Sustainable Development Goals

Please provide any clarification and weblink as supporting evidence.
www.shakesdontbite.com/sustainable-fibers

Upload attachment
SharksDontBite-Preferred-Fiber-Strategy.pdf

Definitions:
- **Fiber and materials sustainability strategy**: a plan of action designed to achieve sustainability objectives and commitments related to fibers and materials. The strategy sets the objectives, scope, timeline, responsibilities and resources to ensure that change is made.
- **Sustainability strategy that is integrated into overall corporate strategy**: the fiber and materials sustainability strategy is embedded into the overall business strategy, and not only executed by the sustainability team.
- **Sustainability strategy aligned with the SDGs**: the fiber and materials sustainability strategy is designed to positively contribute to the SDGs. It is important that the progress towards specific SDGs does not negatively impact other SDGs.

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

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

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

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

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

S-1a-2a. Our company has prioritized and is progressing the following SDGs.

<table>
<thead>
<tr>
<th>Sustainable Development Goals</th>
<th>Priority SDG</th>
<th>Set SDG targets</th>
<th>Track outcomes / impacts</th>
<th>Alignment to fibers and materials</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Cotton</td>
</tr>
<tr>
<td>Goal 1: No poverty</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Goal 2: Zero hunger</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Goal 3: Good health and well-being</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Goal 4: Quality education</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Goal 5: Gender equality</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Goal 6: Clean water and sanitation</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Goal 7: Affordable and clean energy</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Goal 8: Decent work and economic growth</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>□</td>
</tr>
<tr>
<td>Goal 9: Industry, innovation and infrastructure</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Goal 10: Reduced inequality</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Goal 11: Sustainable cities and communities</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Goal 12: Responsible consumption and production</td>
<td>✓</td>
<td>12.2, 12.4, 12.6, 12.8</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Goal 13: Climate</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
</tbody>
</table>
For "targets/indicators", please specify:

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

Please provide any clarification and weblink as supporting evidence.
Please see our CR Report attached with the listing of SDGs, targets, and progress reporting against selected indicators.


Upload attachments
SharksDontBite-SDG-Mapping

Definitions:

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

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

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

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

Specification:

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

Connection to other frameworks:
- To increase harmony with other reporting programs this question aligns with the UN Global Compact - Communication On Progress (UNGC-COP) section on SDGs, which is increasingly used in company sustainability reports.

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

**S-1a-3. Is your company mobilizing funds to close the SDG gap?**

**Why this is important:**
The SDGs aim for a more sustainable future that ends poverty and builds a better world but there is a significant financing gap to achieving the Goals (estimated at USD 2.5 trillion/year). The alignment of corporate investments with the SDGs is vital to close this gap.

**Example:**

<table>
<thead>
<tr>
<th>S-1a-3. Is your company mobilizing money to close the SDG gap?</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ No</td>
</tr>
<tr>
<td>☑ Yes, through our own independent investments (corporate financing)</td>
</tr>
<tr>
<td>□ Yes, through SDG-related public private partnerships (e.g. blended financing)</td>
</tr>
<tr>
<td>□ Yes, through innovative investment schemes (e.g. SDG bonds)</td>
</tr>
<tr>
<td>☑ Yes, through SDG-related philanthropic funding schemes</td>
</tr>
<tr>
<td>□ Yes, through other investment schemes</td>
</tr>
</tbody>
</table>

**S-1a-3a. Please specify how your company is mobilizing money to close the SDG investment gap.**

We are mobilizing money to close the SDG gap in various ways, e.g. through investments in our youth employment programs, water efficiency etc. We also have a philanthropic fund which is directly funding projects with very clear impacts on the SDGs, particularly SDG 1, 4, 5 and 6.

Please provide any clarification and weblink as supporting evidence.
www.sharksdontbite.com/SDGs

Upload attachments
SharksDontBite-SDG-Strategy.pdf

**Definitions:**
- **Corporate SDG financing:** strategic use of corporate funds, or possibly through different financial instruments to fund corporate level SDG strategies.
- **Blended finance and the SDGs:** the use of development capital (from public sources like government aid or development banks, or philanthropic sources like foundations) to de-risk SDG-related investments (into things like sustainable infrastructure, healthcare, education and sustainable land use) in order to attract
commercial capital from private investors who would otherwise not have participated. In other words, it “blends” capital which has a development mandate with capital which does not, in a way which makes the SDGs more “investable”. Better Finance Better World

- **SDG Bonds**: broad category that includes use-of-proceed and general-purpose bonds either issued by companies independently, or in partnership with governments, and municipalities, or for assets and projects.
  - **Use-of-proceed SDG bonds**: bonds with strict accountability of the use of proceeds toward eligible green, social, or climate activities and a link to the SDGs. They are issued in accordance with the Green and Social Bond Principles (ICMA) or the Climate Bond Standard (CBI).
  - **General-purpose SDG bonds**: bonds issued by companies that have adopted a corporate-level strategy to contribute to the SDGs and that are committed to providing accountability for the general use of funds and corporate-level SDG impacts.
  - **SDG equity**: common stock of companies that have adopted a corporate-level strategy to contribute to the SDGs and that are committed to providing accountability for the general use of capital and corporate-level SDG impacts (UNGC).

- **Philanthropic funding**: charitable donations, often donated by wealthy individuals, and in this case allocated to achieving the SDGs. The OECD, among others, call for philanthropic investment to be not just a source of money but a potential champion for long-lasting development change.

Further information:
- SDG Funders - Foundations supporting the SDGs here.
- Engaging Philanthropy to take action on the SDGs, SDG Philanthropy Platform here.
- The Global Investors for Sustainable Development (GISD), a new alliance of chief executives coordinated by UNCTAD and the UN’s Department of Economic and Social Affairs (UNCTAD, April 17, 2019).

**S-1b. Commitments**

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

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

Example:

<table>
<thead>
<tr>
<th>S-1b-1. Is your company a signatory to important global sustainability commitments?</th>
</tr>
</thead>
<tbody>
<tr>
<td>○ No</td>
</tr>
<tr>
<td>□ Yes</td>
</tr>
</tbody>
</table>

**S-1b-1a. Please specify the commitments that your company has signed.**
<table>
<thead>
<tr>
<th>Global Commitments</th>
<th>Signatory</th>
<th>Year</th>
<th>Covers fiber and materials</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sustainable Development Goals</td>
<td>✔</td>
<td>2015</td>
<td>✔</td>
</tr>
<tr>
<td>Science Based Targets</td>
<td>✔</td>
<td>2017</td>
<td>✔</td>
</tr>
<tr>
<td>Fashion Industry Charter for Climate Action</td>
<td></td>
<td>na</td>
<td></td>
</tr>
<tr>
<td>Global Fashion Agenda Circular Fashion System Commitment</td>
<td></td>
<td>na</td>
<td></td>
</tr>
<tr>
<td>The Transparency Pledge</td>
<td></td>
<td>na</td>
<td></td>
</tr>
<tr>
<td>United Nations Global Compact</td>
<td></td>
<td>na</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>✔</td>
<td>2016</td>
<td>✔</td>
</tr>
</tbody>
</table>

For “other”, please specify.

*CEO Water Mandate (2016), SCAP 2020 Targets (2018)*

Please briefly explain how your company's commitment covers fibers and materials:

*Material substitution is a key part of our SBT strategy. The values are based on Higg MSI to compare virgin and recycled polyester GHG emissions.*

Please provide any clarification and weblink as supporting evidence.

[www.sharksdontbite.com/science-based-targets](http://www.sharksdontbite.com/science-based-targets)

Upload attachments

*SharksDontBite-SBT-material-substitution.pdf*

**Definitions:**

- **Sustainable Development Goals**: the SDGs are a set of 17 goals that were adopted by all 193 Member States of the United Nation on September 25th 2015, to end poverty, protect the planet, and ensure prosperity for all as part of a [new sustainable development agenda](http://www.un.org/development/desa/sustainabledevelopment/agenda2030/). Each goal has specific targets to be achieved by 2030. Fulfilling these ambitions will take an unprecedented effort by all sectors in society – and business has to play a very important role in the process.

- **Science Based Targets**: companies set greenhouse gas emission reduction targets in line with climate science. Targets are considered “science-based” if they are in line with the level of decarbonization required to keep global temperature increase below 2 degrees Celsius compared to pre-industrial temperatures, as described in the Fifth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC AR5). For the textile industry Scope 3 emissions including fibers and materials are important. More information can be found [here](http://www.un.org/development/desa/sustainabledevelopment/agenda2030/).
- **Fashion Industry Charter for Climate Action**: the charter was launched at COP24, in 2018 and contains the vision to achieve net-zero emissions by 2050. The charter includes a target of 30% GHG emission reductions by 2030 and a commitment to analyze and set a decarbonization pathway for the fashion industry. More information can be found [here](#).

- **Global Fashion Agenda Circular Fashion System Commitment**: the aim of this commitment is to increase the number of fashion brands and retailers taking action on circularity in order to accelerate the industry’s transition to a circular fashion system. Companies commit to take action on one or more of the 4 action points outlined by the Global Fashion Agenda. More information can be found [here](#).

- **The Apparel and Footwear Supply Chain Transparency Pledge**: developed by a civil society coalition, signatories commit to a common minimum standard for supply chain disclosures - companies comply to publish standardized, meaningful information on all factories in the manufacturing phase of their supply chains. More information can be found [here](#).

- **United Nations Global Compact**: the UN Global Compact provides a universal language for corporate responsibility and provides a framework to guide all businesses regardless of size, complexity or location. It helps companies commit to, assess, define, implement, measure and communicate their sustainability strategy. More information can be found [here](#).

- **Other(s)**: other public commitments focusing on progressing towards more sustainable practices, e.g. CEO Water Mandate. If your company has made more than one “other” commitment, please select as year the year when the earliest of these commitments has been made and specify all years in the explanation box.

*Please note that fiber specific commitments (e.g. 2025 Sustainable Cotton Challenge) is covered in the fiber-specific modules and should not be added here.*

### S-2. Leadership

#### S-2a. Accountability

**S-2a-1. Who holds overall accountability for the delivery of the company’s fiber and materials sustainability strategy?**

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

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

<table>
<thead>
<tr>
<th>S-2a-1. Who holds overall accountability for the delivery of the company’s fiber and materials sustainability strategy?</th>
</tr>
</thead>
<tbody>
<tr>
<td>○ Not currently covered</td>
</tr>
<tr>
<td>○ Middle management</td>
</tr>
<tr>
<td>○ Senior management/directors</td>
</tr>
<tr>
<td>☐ Chief Executive Officer (or equivalent)</td>
</tr>
<tr>
<td>○ Board member(s)</td>
</tr>
<tr>
<td>○ Other</td>
</tr>
</tbody>
</table>

Definitions:

- **Overall accountability**: accountability is defined as the obligation of an individual to account for its activities, for completion of a deliverable or task, accept responsibility for those activities, deliverables or tasks, and to disclose the results in a transparent manner (ISO). Overall accountability refers to the person or group that holds the highest level of accountability for the company’s fiber and materials strategy, including goals and commitments.

- **Middle management**: comprises of managers who head specific departments (such as accounting, marketing, production) or business units, or who serve as project managers in flat organizations. Middle managers are responsible for implementing the top management's policies and plans (BusinessDictionary).

- **Senior management/directors**: a group of high level executives that actively participate in the daily supervision, planning and administrative processes required by a business to help meet its objectives. The senior management of a company is often appointed by the corporation's board of directors and approved by stockholders (BusinessDictionary).

- **Chief Executive Officer (or equivalent)**: top executive responsible for a firm’s overall operations and performance. He or she is the leader of the firm, serves as the main link between the board of directors (the board) and the firm's various parts or levels, and is held solely responsible for the firm's success or failure. One of the major duties of a CEO is to maintain and implement corporate policy, as established by the board. Also called President or managing director, he or she may also be the chairman (or chairperson) of the board (BusinessDictionary).

- **Board member(s)**: the Board of Directors is a group of individuals (members) elected to represent shareholders. A board’s mandate is to establish policies for corporate management and oversight, making decisions on major company issues. Every public company must have a board of directors. Some private organizations also have a board of directors (Investopedia).

**S-2a-2. Who holds overall accountability for delivering the Sustainable Development Goals?**

**Why this is important:**

Strong and visionary CEO leadership is essential to galvanizing a company to deliver on the Sustainable Development Goals (SDGs).

Example:

<table>
<thead>
<tr>
<th>S-2a-2. Who holds overall accountability for delivering the Sustainable Development Goals?</th>
</tr>
</thead>
<tbody>
<tr>
<td>○ Not currently covered</td>
</tr>
<tr>
<td>○ Middle management</td>
</tr>
<tr>
<td>○ Senior management/directors</td>
</tr>
</tbody>
</table>
Overall accountability for delivering to the SDGs sits with our CEO Paul Smith. Our CEO has made a personal statement to the SDGs in our latest annual report and Paul Smith is a signatory of the Nordic CEOs for a Sustainable Future initiative (see more here: https://www.nordic-ceos.com/).

Definitions:

- Please refer to question S-2-1a. for the definition of accountability levels.

Further information:

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

**S-2b. Leadership Example**

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

**Why this is important:**

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

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

- [ ] No
- [x] Yes

**Please select all that apply.**
- [x] Statement in annual report
- [ ] Presented at a major conference
- [x] Corporate advocacy
- [ ] Other

For “other”, please specify.

Please provide examples of how your company's CEO (or equivalent) demonstrated leadership.

“Sustainability is embedded into the core of our business. The use of more sustainable fibers and materials is one of four key pillars to sustainable business.” (Paul Smith, CEO, SharksDontBite in the annual report, p.1)

Paul Smith, CEO, SharksDontBite, publicly declared the company’s support for policy changes related to circularity of materials and made recommendations into the development of the EU Plastics Strategy and discussions on the Circular Economy Package (article attached).

Please provide any clarification and weblink as supporting evidence.

www.sharksdontbite.com/annual-report-2018

Upload attachments

Article-Corporate-Advocacy-EU-Circular.pdf

**Definitions:**

- **CEO (or equivalent):** depending on the organizational structure of the company, this could also be the chair or owner of the company, as long as it is a major decision maker for financial and non-financial decisions.

- **Publicly displayed leadership:** refers to any public commitment to “fiber and materials sustainability” personally expressed by the CEO (or equivalent).

- **Statement in annual report:** formal written declaration in the company’s annual report (e.g. financial or sustainability report) related to the importance of fiber and materials sustainability.

- **Presented at a major conference:** Presentation or public statement made by the CEO in a public multi-stakeholder conference, external to the company, addressing the topic of fiber and materials sustainability.

- **Corporate advocacy:** a business activity that helps shape more sustainable behavior and choices across the economy: mobilizing others (policymakers, peers, investors, consumers, employees) to help reform policy, market incentives and other system conditions to drive social or sustainable development issues further (and faster) into the mainstream (SustainAbility, 2017).

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

- This question is linked to GRI Standards Disclosure 102-14 “A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.”
- This question is linked to the Global Fashion Agenda CEO Agenda.
- This question is linked to the UN Global Compact commitment from the Chief Executive (or equivalent, for non-business entities) – with support from the Board.
- This question is linked to the CEO gathering around the Sustainable Cotton Commitment 2025.

S-3. Internal Engagement

S-3a-1. Has your company assigned responsibilities and incentivized staff to address sustainability in fiber and materials?

Why this is important:

The delivery of a sustainability strategy is now recognized as “everybody’s business” and should be embedded into the organization. However, it is important that job descriptions explicitly include sustainability responsibilities. Key performance indicators (KPIs) for sustainability should be integrated throughout the company, and not only held within the sustainability team. Staff should be equipped through training and capacity building, evaluated and incentivized against the KPIs to ensure the successful delivery of the sustainability strategy, including responsibility for a more sustainable fiber and materials portfolio. C-suite and the Board of Directors are included in this section. Responsibilities formalized in job descriptions, performance evaluation, and linked to incentivization schemes helps reinforce the priority of fiber and materials sustainability for the entire organization. Although training delivery vehicles may differ, ensuring executives and board members are kept informed and up to date on important risks, opportunities, emerging issues, etc. related to sourcing and impacts, is essential for informed decision-making.
Example:
S-3a-1. Has your company assigned responsibilities and incentivized staff to address sustainability in fibers and materials?

- No
- We work only with external consultants
- We have assigned responsibilities within the sustainability department.
- We have assigned responsibilities in and beyond the sustainability department and incentivize staff.

Please select all that apply.
- Provide regular training
- Responsibilities are written into job descriptions
- Evaluate performance against performance indicators
- Provide incentives/rewards for meeting targets/KPIs

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

<table>
<thead>
<tr>
<th></th>
<th>Relevant</th>
<th>Regular training</th>
<th>Job description</th>
<th>Performance indicators</th>
<th>Incentives</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR/Sustainability</td>
<td>☑</td>
<td>minority ▼</td>
<td>minority ▼</td>
<td>minority ▼</td>
<td>all ▼</td>
</tr>
<tr>
<td>Sourcing/buying</td>
<td>☑</td>
<td>minority ▼</td>
<td>minority ▼</td>
<td>none ▼</td>
<td>all ▼</td>
</tr>
<tr>
<td>Product design</td>
<td>☑</td>
<td>majority ▼</td>
<td>minority ▼</td>
<td>minority ▼</td>
<td>all ▼</td>
</tr>
<tr>
<td>Marketing/communication</td>
<td>☑</td>
<td>minority ▼</td>
<td>minority ▼</td>
<td>minority ▼</td>
<td>all ▼</td>
</tr>
<tr>
<td>Sales staff and/or retail staff</td>
<td>☑</td>
<td>all ▼</td>
<td>all ▼</td>
<td>all ▼</td>
<td>minority ▼</td>
</tr>
<tr>
<td>C-suite (CEO, CFO, COO)</td>
<td>☑</td>
<td>minority ▼</td>
<td>minority ▼</td>
<td>minority ▼</td>
<td>none ▼</td>
</tr>
<tr>
<td>Board member(s)</td>
<td>□</td>
<td>none ▼</td>
<td>none ▼</td>
<td>none ▼</td>
<td>none ▼</td>
</tr>
</tbody>
</table>

Please provide an example of training carried out for employees.
We provide a yearly training for relevant employees on fiber certifications and fibers considered as more sustainable. We also train our teams on our strategies to reach our targets and inform them on our progress.

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

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

Please provide an example of incentives.
We have an internal “sustainability champion” program which annually awards the top 3 employees based on their contribution to achieving our sustainability strategy. Our senior management staff in the sustainability team and the retail team also receives financial bonuses for meeting their sustainability KPIs.
Definitions - General:
- **Responsibilities**: assigning roles and tasks in order to achieve sustainability objectives relative to fiber and materials.
- **Sustainability department**: company team responsible (strategy, implementation, organization, etc.) for sustainability topics in the organization.
- **Beyond the sustainability department**: all other departments besides the sustainability department.
- **C-suite**: widely-used vernacular describing a cluster of a corporation's most important senior executives. C-suite gets its name from the titles of top senior staffers, which tend to start with the letter C, for "chief", as in chief executive officer (CEO), chief financial officer (CFO), chief operating officer (COO), and chief information officer (CIO) (Investopedia). Chief sustainability officers (CSO) are also increasingly being nominated.
- **Board member(s)**: group of individuals elected to represent shareholders.

Definitions - Approaches:
- **Regular training**: sustainability related trainings. Regular is defined as trainings at least every two years on the most important sustainability topics. Training fosters knowledge transfer, giving rise to further innovation, efficiency and competitive insight.
- **Job description**: this refers to clearly defined sustainability responsibilities mentioned in job contracts, job profile descriptions or annual job definitions.
- **Performance indicators**: this refers to Key Performance Indicators (KPIs) for an employee that are related to sustainability. An example may be “increasing the sales of organic cotton products by 10% per year”.
- **Incentives**: inducement or supplemental reward that serves as a motivational device for employees in order to achieve sustainability objectives relative to fiber and materials (e.g. bonuses, compensation, recognition).

Definitions - Coverage [Dropdown]:
- **none**: no employees (in category/department).
- **minority (<50%)**: less than 50% of the employees.
- **majority (>50%)**: more than 50% of the employees.
- **all (>95%)**: more than 95% of the employees.

Specification:
In this question we are interested in who is responsible for implementing sustainability, how capacity is built, and staff incentivized. Ideally, sustainability “teams” would cut across the entire company. In the matrix provided key departments have been identified as important to the delivery and success of a sustainability strategy, including design, buying, and marketing. The role should not be held entirely by the sustainability department. Please check all areas (training, KPIs, and incentives linked to job description and performance review) that apply.
For smaller companies, that might be depending on one employee or the company CEO/owner to fill several roles please complete the matrix accordingly. If for example one employee is in charge of design and sourcing and receives regular sustainability training, please check “regular training” for both “sourcing/design” and “product design”.

If your company does not have a board, please tick “not relevant”.

**S-3a-2. Are the Sustainable Development Goals integrated into employee programs?**

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

**Example:**

<table>
<thead>
<tr>
<th>S-3a-2. Are the Sustainable Development Goals integrated into employee programs?</th>
</tr>
</thead>
<tbody>
<tr>
<td>○ No</td>
</tr>
<tr>
<td>○ We have started to integrate the SDGs into employee programs</td>
</tr>
<tr>
<td>□ Yes, we have integrated the SDGs into employee programs</td>
</tr>
</tbody>
</table>

Please provide any further comments.
We have annual employee learning events where we invite external visitors to talk about key sustainability topics. The SDGs are now a standing agenda item. In addition, our employee volunteering program is being reviewed and aligned more closely with the SDGs.

Please provide any clarification and weblink as supporting evidence.
www.sharksdontbite.com/SDGs

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

**Further information:**
- Employees for the SDGs - Impact 2030 [here](#).
- Putting the UN SDGs to Work, benevity [here](#).
- UN Volunteerism [here](#).
S-4. Materiality

S-4a. Risk and Opportunity Assessment

S-4a-1. Does your company assess the environmental and socioeconomic risks and opportunities associated with its use of fibers and materials?

Why is this important:

Materiality assessments help a company identify its most "material issues". The process of identifying these issues, including risks and opportunities associated with fiber and materials use, involves reaching out to internal and external stakeholders to get their input. Materiality assessments also help companies determine what should be prioritized, what should be reported, and to whom.
Example:
S-4a-1. Does your company assess the environmental and socioeconomic risks and opportunities associated with its use of fibers and materials?

○ No
○ Yes, for some fiber/material types
☐ Yes, for majority of fiber/material types
○ Yes, for all fiber/material types

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

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

○ No
☐ Yes

Please list up to FIVE of your company’s top "fiber/material related" business risks and their risk rating.
1. Reputation (child labor in cotton, indigenous communities and forestry, animal welfare, product quality and integrity) 2. Water Scarcity (supply disturbances) 3. Climate Change (supply chain disruptions) 4. Regulation Changes (cost of compliance and lack of preparedness e.g. EPR or China waste ban) 5. Price and availability of raw materials

S-4a-1-2. How does your company assess its impacts and risks?
☒ Qualitative assessment process
☒ Quantitative assessment process
☐ Monetized assessment
☐ Materiality assessment
☐ Other (please describe)

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

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

S-4a-1-3. Which tools does your company use to quantify fiber and material related impacts?
☐ Higg MSI
☐ LCAs
☒ Made-By Fiber Benchmark
☐ WWF Certification Assessment Tool
☐ EP&amp;L
☐ Own tool
☐ Other
If for “other”, please specify:
Please list the key fiber and materials related risks and opportunities identified by your company.

Key risks despite our current management approach (net risks) are microfiber pollution, labor and human rights related risks in cotton ginneries and climate change risks.

Business risks: We regularly assess how fiber and materials related risks impact our core business. Key risks are climate change, water use, supply security (and price volatility) of recycled PET, and reputational risks related to biodiversity loss, land use and animal welfare.

Please provide any clarification and weblink as supporting evidence.  
www.sharksdontbite.com/sustainability-report

Definitions:

- **Materiality:** is the principle of defining the social and environmental topics that matter most to a business and its stakeholders. A materiality assessment is the process of identifying, refining, and assessing numerous potential environmental, social and governance (ESG) issues that could affect a business, and/or its stakeholders, using insights to inform company strategy and reporting (KPMG).

- **Risk and opportunity assessment:** ISO defines a risk as “effect of uncertainty on the expected result”. Effective management of risk is talked well in advance to ensure there are less surprises, improved planning, effective decision making and better relationships with stakeholders. Effective management of risk leads to better performance, continual improvement and increases customer satisfaction. Opportunities are considered the positive side of risk. The goal of an assessment is to reduce risk and enlarge opportunities (ISO).

- **Risks:** expressed in terms of a combination of the consequences of an event (including changes in circumstances) and the associated likelihood of occurrence (ISO). Risk here is considered related to a negative consequence. Risk is here defined in a general way including impact risks, i.e. potential harms for the environment and society, as well as business risks, i.e. potential negative impact on the financial status of a company. Both types of risks are usually connected.

- **Opportunities:** is a potential for a loss. An opportunity is a potential for a gain. Most strategies and plans entail both risk and opportunity. As such, both play a role in decision making, strategy formation and management.

- **Environmental:** related to the environment which is defined as “surroundings in which an organization operates, including air, water, land, natural resources, flora, fauna, humans, and their interrelation” (ISO).

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

- **Animal welfare:** freedom from hunger and thirst; freedom from discomfort; freedom from pain, injury or disease; freedom to express normal behavior, freedom from fear and distress. The Five Freedoms here.

- **Impact:** any change that may be adverse or beneficial (ISO).

- **Investors and risk:** investors are increasingly paying attention to environmental, social and governance (ESG) risks when making investment decisions.

- **Business risk review:** refers here to the compilation of financial risks for the business due to sustainability issues related to fibers and materials, e.g. reputational risks due to uncovered animal welfare issues in the supply chain, supply chain interruptions due to climate change.

- **Business risks:** financial risks for the business due to sustainability issues related to fibers and materials, e.g. reputational risks due to uncovered animal welfare issues in the supply chain, supply chain interruptions due to climate change.

- **Risk rating:** order of all risks related to the fiber and material sustainability that have been identified as potential business risk by importance (likelihood and magnitude).
Definitions - answers:

- **Yes, for some fiber and material types:** below 50% of fiber and material types (cotton, wool, down, MMCFs, polyester, nylon, other fibers, leather and leather alternatives) used by the company over the reporting period are assessed.
- **Yes, for majority of fiber and material types:** between 50-95% of fiber and material types (cotton, wool, down, MMCFs, polyester, nylon, other fibers, leather and leather alternatives) used by the company over the reporting period are assessed.
- **Yes, for all fiber and material types:** over 95% of fiber and material types (cotton, wool, down, MMCFs, polyester, nylon, other fibers, leather and leather alternatives) used by the company over the reporting period are assessed.

Definitions - assessment type:

- **Qualitative assessment:** in a qualitative risk assessment, risks are assessed in a non-numerical way.
- **Quantitative assessment:** risk quantification is a process to evaluate identified risks to produce data that can be used in deciding a response to corresponding risks.
- **Monetarized assessment:** risk monetization is converting risks and opportunities identified into monetary value (e.g. USD).
- **Materiality assessment:** a materiality assessment is an exercise in stakeholder engagement designed to gather insight on the relative importance of specific environmental, social and governance (ESG) issues. The insight is most commonly used to inform sustainability reporting and communication strategies, but it also is valuable to strategic planning, operational management and capital investment decisions.
- **Other:** other risk assessment process, not listed in the question.

Definitions - risk/impact tools:

- **Higg MSI:** the Higg Materials Sustainability Index (MSI) is a cradle-to-gate material scoring tool, that quantitatively measures environmental impacts of material production in a common way. The scoring is based on LCA data. More information [here](#).
- **LCAs:** Life Cycle Assessment (LCA) is a compilation and evaluation of the inputs, outputs and the potential environmental impacts of a product system throughout its life cycle (ISO).
- **MADE-BY Fiber Benchmark:** the MADE-BY Environmental Fiber Benchmark compares the environmental impact of the most commonly used fibers in the garment industry. It ranks 28 fibers on six common parameters: greenhouse gas emissions; human toxicity; eco-toxicity; energy; water; and land. Based on these parameters, each fiber is scored and placed into one of five classifications: Class A to Class E. Please note that MADE-BY no longer exists and while their fiber benchmark is still available it is considered due for revision.
- **EP&L:** the Environmental Profit & Loss (EP&L) was developed by Kering to measure and quantify the environmental impact of its activities. The EP&L has been made public for other companies to use. The EP&L measures carbon dioxide emissions, water consumption, air and water pollution, land use, and waste production along the entire supply chain, thereby making the various environmental impacts of the Group’s activities visible, quantifiable, and comparable. More information can be found [here](#).
- **Own tool:** own assessment tool refers to a tool developed by or for the company and used to assess environmental and socioeconomic risks specific to the company’s activities.
- **Other:** other standardized tools not listed here and that are used by the company to assess environmental and socioeconomic risks related to its activities.
**Connection to other frameworks:**

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

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

**Why this is important:**

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

**Example:**

<table>
<thead>
<tr>
<th>S-4a-2. Has your company assessed its risks and opportunities in relation to the SDGs?</th>
</tr>
</thead>
<tbody>
<tr>
<td>○ No / not yet</td>
</tr>
<tr>
<td>□ Yes, for some of our identified risks and opportunities</td>
</tr>
<tr>
<td>○ Yes, for all of our identified risks and opportunities</td>
</tr>
<tr>
<td>○ Yes, for all our identified risks and opportunities including country-level SDG risks and opportunities</td>
</tr>
</tbody>
</table>

Please briefly explain how your company has assessed its SDG risks/opportunities.

*Our annual materiality assessment now incorporates SDG related risks and opportunities.*

Please provide any clarification and weblink as supporting evidence.


**Definitions:**

- **Risk:** expressed in terms of a combination of the consequences of an event (including changes in circumstances) and the associated likelihood of occurrence (ISO). Risk here is considered related to a negative consequence. Risk is here defined in a general way including impact risks, i.e. potential harms for the environment and society, as well as business risks, i.e. potential negative impact on the financial status of a company. Both types of risks are usually connected.
- **Opportunity:** a risk is a potential for a loss. An opportunity is a potential for a gain. Most strategies and plans entail both risk and opportunity. As such, both play a role in decision making, strategy formation and management.
- **Country-level SDG risks and opportunities:** the 17 SDGs were adopted by 193 member states. Country-level priorities and national SDG strategies should be taken into consideration as companies assess the risk and opportunities associated with sourcing of fibers and materials. For information on country-level SDG activities refer to the SDG Index [here](https://sdgsindex.org) and the SDG National Reporting Initiative [here](https://sdsn.org).
Specification:

- **SDG risks and opportunities**: supply chains are particularly exposed to the effects of climate change and depletion of natural resources, which aligns with SDG 12 Responsible Consumption and Production, 13 Climate Action, and 15 Life On Land. Geopolitical instability (SDG 16), inequality (SDG 10) and lack of development in some regions (SDG 1 No Poverty, 2 No Hunger, 3 Health and 4 Education) limit the potential of these emerging markets. Addressing these and other risks can make good business sense as stakeholders hold companies accountable for their role in creating or exacerbating these risks. Companies are able to maintain their social license to operate by responding to stakeholder needs in these areas (EY).

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

Further information:

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

**S-4b. Stakeholder Engagement**

**S-4b-1. Does your company consult with key stakeholders as part of its fiber and materials risk/opportunity assessment?**

Why this is important:

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

**S-4b-1. Does your company consult with key stakeholders as part of its fiber and materials risk/opportunity assessment?**

☐ No  ☐ Yes

Please indicate the stakeholders your company consults with.

- □ Employees
- ✔ Suppliers
- □ Feedstock/Fiber producers
- ✔ NGOs
- □ Board member(s)
- □ Customers
- □ Governments/Regulators
- □ Investors/Analysts
- □ Independent experts
- □ Shareholders, if applicable
- ✔ Others

For “other”, please specify.

*local communities, seasonal workers*

Please provide an example of meaningful stakeholder engagement in the reporting period related to the sustainability of your fibers and materials.

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

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

**Definitions - Stakeholders:**

- **Stakeholder:** those who either affect, or are affected by, the activities of a company.
- **Consult:** refers here to seeking information or advice from individuals or organizations external to the company. Stakeholder consultation could be both a one-way engagement (e.g. survey) or a two-way engagement (e.g. focus groups, interviews).
- **Employees:** worker holding an explicit or implicit employment contract which gives him or her a basic remuneration which is not directly dependent upon the revenue of the unit for which he or she works (ILO).
- **Suppliers:** organization or person that provides a product. The supplier may be the manufacturer or a distributor (ISO).
- **Feedstock/fiber producers:** refers here to any producer of feedstock, chemicals, pulp of fibers (pre-spinning).
- **NGOs:** non-profit, voluntary citizens’ groups, principally independent from government, which are organized on a local, national or international level to address issues in support of the public good (EIGE).
- **Board members(s):** group of individuals elected to represent shareholders.
- **Customers:** includes here both end-users as well as any other organization that buys the company’s products, e.g. retailers
- **Governments/Regulators:** refers to any governmental institution or expert committee organized on a local, national or international level. Includes government-backed sustainability textile initiatives, e.g. Partnership for Sustainable Textiles in...
Germany, Sustainable Clothing Action Plan (SCAP) in the UK, Dutch Agreement on Sustainable Garments and Textiles.

- **Investors/Analysts**: individual or organization that allocates capital to the company, or financial analysts.
- **Independent experts**: a person or group with no material current or prior business or personal relationship with the company or the company’s direction who is engaged, to a substantial extent, in the business of rendering opinions, e.g. researchers or academics.
- **Shareholders**: the collective owners of a corporation (UNTERM).
- **Others**: other relevant stakeholders who have been consulted.

**Connection to other frameworks:**
- This question is linked to [OECD Due Diligence Guidance](#) for Responsible Supply Chains in the Garment and Footwear Sector “Meaningful Stakeholder Engagement”.

**Further information:**

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

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

**Example:**

<table>
<thead>
<tr>
<th>S-4b-2. Does your stakeholder engagement incorporate SDGs?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ No</td>
</tr>
<tr>
<td>☑ Yes, we engage our stakeholders broadly on the SDGs</td>
</tr>
<tr>
<td>☑ Yes, we engage our stakeholders broadly on the SDGs and specifically in relation to fibers and materials</td>
</tr>
</tbody>
</table>

Please provide any clarification and weblink as supporting evidence. [www.sharksdontbite.com/sdgs](#)

**Definitions:**
- **Stakeholder engagement**: Stakeholder engagement is the process by which an organization involves people who may be affected by the decisions it makes or can influence the implementation of its decisions.

**S-5. Customer Engagement**

**S-5a-1. Does your company engage customers on the sustainability benefits associated with its more sustainable fibers/materials?**

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

<table>
<thead>
<tr>
<th>S-5a-1. Does your company engage customers on the sustainability benefits associated with its more sustainable fibers?</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ No</td>
</tr>
<tr>
<td>☑ Yes, we provide information on the standards and initiatives we use, to help customers make more sustainable choices</td>
</tr>
<tr>
<td>Please specify the methods used to inform customers.</td>
</tr>
<tr>
<td>☑ We provide our own on-product labelling</td>
</tr>
<tr>
<td>☑ We provide third-party product labelling</td>
</tr>
<tr>
<td>□ We provide in-store, off-product information</td>
</tr>
<tr>
<td>□ We provide information online about our use of standards and certifications</td>
</tr>
<tr>
<td>☑ Yes, we actively engage customers on sustainability issues beyond product labelling</td>
</tr>
<tr>
<td>Please specify the methods used to engage customers.</td>
</tr>
<tr>
<td>□ We actively support our customers in the learning process (through campaigns, Earth Day, etc.)</td>
</tr>
<tr>
<td>□ We encourage our customers to ask questions (online, in-store or through other channels)</td>
</tr>
<tr>
<td>□ We participate in open dialogues with our customers through social media</td>
</tr>
<tr>
<td>☑ Other</td>
</tr>
<tr>
<td>For “other”, please specify.</td>
</tr>
<tr>
<td>We invited consumer organizations to our annual stakeholder meeting and to participate in our materiality assessment.</td>
</tr>
</tbody>
</table>

Please provide any clarification and weblink as supporting evidence.
www.sharksdontbite.com/online-shop/sustainability-labels
www.sharksdontbite.com/annual-stakeholder-dialogue

Definitions:
- **Customer**: includes here both end-users as well as any other organization that buys the company’s products (e.g. retailers).
- **Product labeling**: product labeling can be a useful way to communicate a product’s sustainability attributes to customers. Labels can also be confusing and potentially misleading or incorrect, and therefore require careful consideration when deciding how and what to label. Products certified by a third-party (e.g. standards certification body) have been assessed or verified independently and ensure the product meets certain performance requirements.
- **Actively engage**: refers here to a proactive approach, where a company initiates communication and interactive engagement with the customer.
- **Other**: refers to other activities not listed here, used to actively engage customers.

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

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

The **Good Life Goals** have been developed to personalize the SDGs. The Good Life Goals help businesses easily link the actions and lifestyles of their customers to the SDGs. This understanding can help brands and retailers engage with customers more effectively around the behaviors linked to their products and services to drive positive impact.
The [Good Life Goals](https://www.sharksdontbite.com/SDGs) have been shaped through a multi-stakeholder collaboration between Futerra, the 10 Year Framework of Programmes (YFP) Sustainable Lifestyles and Education program, co-led by the governments of Sweden and Japan represented by the Stockholm Environment Institute (SEI) and the Institute for Global Environmental Strategies (IGES), as well as UN Environment, UNESCO and WBCSD.

<table>
<thead>
<tr>
<th>S-5a-2. Does your company engage its customers on the SDGs?</th>
</tr>
</thead>
<tbody>
<tr>
<td>○ No</td>
</tr>
<tr>
<td>□ We are in the early stages of engaging customers</td>
</tr>
<tr>
<td>○ Yes, we are engaging our customers on the SDGs</td>
</tr>
</tbody>
</table>

For "engaging customers on the SDGs", please provide further details. We have started researching to better understand how other companies are engaging with customers and the general public. We are also using the Good Life Goals as inspiration for our strategy.

Please provide any clarification and weblink as supporting evidence. [www.sharksdontbite.com/SDGs](https://www.sharksdontbite.com/SDGs)

Upload attachments
- [Sustainability team meeting minutes (uploaded)](https://www.sharksdontbite.com/SDGs)

**Further information:**
- [The Good Life Goals](https://www.sharksdontbite.com/SDGs)
- Green Biz: An approach to making the SDGs personal [here](https://www.sharksdontbite.com/SDGs)
- One Planet Network: Sustainable Lifestyles and Education [here](https://www.sharksdontbite.com/SDGs)

**S-6. Reporting**

**S-6a. Sustainability Reporting**

*S-6a-1. Does your company regularly report on its fiber and material related sustainability activities and progress?*

**Why this is important:**

“Sustainability reporting is the practice of measuring, disclosing, and being accountable to internal and external stakeholders for organizational performance towards the goal of sustainable development. Reporting enhances companies’ accountability for their impacts and therefore enhances trust, facilitating the sharing of values on which to build a more cohesive society." ([GRI](https://www.sharksdontbite.com/SDGs)) Reporting on fibers and materials, and supply chain activities, demonstrates leadership in this area and creates visibility for the company. It also shows a willingness to “open your books” and communicate risks, challenges, and opportunities associated with fibers and materials, as well as progress against key performance indicators (KPIs) and towards targets.

**Example:**

<table>
<thead>
<tr>
<th>S-6a-1. Does your company regularly report on its fiber and materials related sustainability activities and progress?</th>
</tr>
</thead>
<tbody>
<tr>
<td>○ No</td>
</tr>
<tr>
<td>○ We provide general information only</td>
</tr>
<tr>
<td>○ Yes, we regularly report on our fiber and materials sustainability activities</td>
</tr>
</tbody>
</table>

*Please indicate the fiber and material coverage.*
Covers a minority
☐ Covers a majority
☐ Yes, we regularly report on our fiber and materials sustainability activities and progress
   **Please indicate the fiber and material coverage.**
☐ Covers a minority
☐ Covers a majority

### S-6a-1a. Please specify what your company publicly disclosed.

<table>
<thead>
<tr>
<th></th>
<th>Used</th>
<th>Risks</th>
<th>Management</th>
<th>Progress tracking</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cotton</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
</tr>
<tr>
<td>Down</td>
<td>☑</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Wool</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>MMCs</td>
<td>☑</td>
<td>☑</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td>Polyester</td>
<td>☑</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Nylon</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Other fibers</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Leather and alternatives</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

### S-6a-1b. Please specify where your company reports on its fiber and materials related sustainability activities.

☐ Not reporting
☑ Sustainability report
☐ Financial report
☐ Integrated report
☑ Other

**For "other", please specify:**

*We additionally publish annual EP&L progress reports which cover fibers and materials use and impacts.*

**Specification:**

Reporting on fibers and materials can either be incorporated into sustainability reports, corporate responsibility (CR) reports, or integrated into your company's annual report. Providing a level of confidence in the contents and data can be demonstrated through reporting in accordance with the Global Reporting Initiative (GRI), or similar, and having the report assessed for completeness, credibility, validity, etc., and “signed off” by an independent party.

**Definitions - overall:**

- **General information only:** information on website about work in fiber and materials sustainability but without a systematic annual or biannual update.
- **Regularly report:** annual or biannual update.
- **Activities:** any actions related to the fibers and materials sustainability including risk assessments, implementation of programs or sourcing more sustainable fibers and materials.
Progress: refers here to measurable movement towards a target over time. This may include progress in management, output or impact related KPIs (e.g. investment, uptake or impacts).

Covers a minority: less than 50% of the fiber categories in the matrix which are selected as used.

Covers a majority: 50% of more of the fibers categories in the matrix which are selected as used.

Definitions - public disclosure options:

Publicly disclosed: refers here to a situation in which an organization makes information available by publishing it or making it available for members of the public.

Used: if the fiber was used for production in the reporting year please check the box.

Risks: refers here to the public disclosure of environmental, socioeconomic and/or animal welfare impacts and risks identified by the company and related to the fiber type. While impacts refer to general or actual harm, risks refer to potential harms.

Management: any actions related to the fibers and materials sustainability including risk assessments, investments, implementation of programs or sourcing more sustainable fibers and materials.

Progress tracking: refers here to tracking a measurable movement towards a target over time. This may include progress in management, output or impact related KPIs (e.g. investment, uptake or impacts).

Definitions - reporting:

Sustainability report: a report published by a company or organization about the economic, environmental and social impacts caused by its everyday activities. A sustainability report also presents the organization's values and governance model, and demonstrates the link between its strategy and its commitment to a sustainable global economy.

Financial report: compiles the financial results of an organization that are released to the public.

Integrated report: An integrated report is a concise communication about how an organization’s strategy, governance, performance and prospects, in the context of its external environment, lead to the creation of value in the short, medium and long term (IIRC).

Other: other format not listed here of a report type or communication medium in which the company regularly reports on fiber and materials.

Specifications:

Non-financial reporting regulations: The non-financial reporting regulations are now in effect for those EU-Public Interest Entities (PIEs) with over 500 employees. Those reporters from January 2018 should ensure they are compliant with the regulations. Whilst some requirements in non-financial reporting already existed, the updates to the Companies Act 2006 took this a step further. Three key areas: Recognize the existence of the regulations (2) Explain your policies and don't forget to mention any due diligence (3) Disclose your most important impacts – positive and negative (PWC).

Further information:

S-6a-2. Does your company regularly report on its SDG-related activities and progress?

Why this is important:

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

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

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

Example:

| S-6a-2. Does your company publicly report on its SDG related activities and progress? |
|-----------------------------------|--------------------------------------------------|
| □ No                              | We provide general information only               |
| □ We regularly report our SDG activities | We regularly report our SDG activities and progress |

Please provide any clarification and weblink as supporting evidence. www.sharksdontbite.com/SDG-strategy

Definitions:

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

Further information:

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

S-6b. Assurance

S-6b-1. How does your company assure the quality of its publicly reported data?

Why this is important:

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

<table>
<thead>
<tr>
<th>S-6b-1. How does your company assure the quality of its publicly reported data?</th>
</tr>
</thead>
<tbody>
<tr>
<td>○ We do not have a data quality assurance system</td>
</tr>
<tr>
<td>○ Internal review process</td>
</tr>
<tr>
<td>○ Standardized internal data quality assurance system according to recognized</td>
</tr>
<tr>
<td>procedures and principles</td>
</tr>
<tr>
<td>□ Independent third-party review using a standardized framework</td>
</tr>
<tr>
<td>Please specify.</td>
</tr>
<tr>
<td>ISAE 3000</td>
</tr>
<tr>
<td>○ Other</td>
</tr>
<tr>
<td>For “other”, please specify.</td>
</tr>
<tr>
<td>...</td>
</tr>
</tbody>
</table>

Please provide any clarification and weblink as supporting evidence.
www.sharksdontbite.com/sustainability-report

Upload attachments
SharksDontBite-Data-Management-System.pdf
SharksDontBite-Sustainability-Report-Assurance.pdf

Definitions - data quality:

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

Further information:

- The External Assurance of Sustainability Reporting, GRI: [here](#).
Section 2: Portfolio Management and Performance

Generic guidance for FIBER/MATERIAL specific questions

Section 2 is comprised of seven fiber or material specific modules (cotton, down, wool, MMCF, polyester, nylon and leather). Although the questions remain the same for each fiber or material module, they have been tailored to capture the specificities of a given fiber or material. This section of the Guide provides general guidance applicable to all the fiber and material modules. Fiber and material specific guidance is also provided later in the document. Please note that in this section, the term “FIBER/MATERIAL” is used as a generic term.

FM-P. Portfolio Overview [non-scoring]

FM-P1. Does your company use the FIBER / MATERIAL?

Why is this important:
The objective of this question is to determine if the FIBER / MATERIAL was used in the reporting period, and thereby if the FIBER / MATERIAL module is relevant to the participant.

Example:

| CO-P1. Does your company use cotton? |
|-----------------|-----------------|
| ○ No            |                 |
| ☐ Yes, and we wish to complete the cotton module |
| ○ Yes, but we will not be completing the cotton module |

Definitions:

- **No**: the participant did not use the FIBER / MATERIAL over the reporting period. In this case the FIBER / MATERIAL module is not relevant for the participant, who will be directed to the next FIBER / MATERIAL module.
- **Yes, and we wish to complete the FIBER / MATERIAL module**: the participant used the FIBER / MATERIAL over the reporting period and will complete the module. All questions offer the option to answer “Don’t know” or “No”.
- **Yes, but we will not be completing the FIBER / MATERIAL module**: the participant used the FIBER / MATERIAL over the reporting period but will not answer any question in this module.

FM-P2. What does your company's FIBER/MATERIAL portfolio consist of?

Why is this important:
The objective of this question is to determine what your FIBER / MATERIAL portfolio was composed of over the reporting period, including conventional and FIBER / MATERIAL sustainability programs.
Example:

**CO-P2. What does your company's cotton portfolio consist of?**

<table>
<thead>
<tr>
<th>Cotton Portfolio</th>
<th>Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conventional Cotton (ConvCO)</td>
<td>☒</td>
</tr>
<tr>
<td>Organic Fairtrade Cotton (OFT)</td>
<td></td>
</tr>
<tr>
<td>Organic Cotton (OC)</td>
<td>☒</td>
</tr>
<tr>
<td>Fairtrade Cotton (FT)</td>
<td></td>
</tr>
<tr>
<td>Cotton made in Africa (CmiA)</td>
<td></td>
</tr>
<tr>
<td>Better Cotton Initiative (BCI)</td>
<td>☒</td>
</tr>
<tr>
<td>CottonConnect REEL (REEL)</td>
<td></td>
</tr>
<tr>
<td>Abrapa (ABR)</td>
<td></td>
</tr>
<tr>
<td>BASF e3 (e3)</td>
<td></td>
</tr>
<tr>
<td>Cleaner Cotton (CCO)</td>
<td></td>
</tr>
<tr>
<td>Field to Market (F2M)</td>
<td></td>
</tr>
<tr>
<td>ISCC certified (ISSC)</td>
<td></td>
</tr>
<tr>
<td>myBMP (BMP)</td>
<td></td>
</tr>
<tr>
<td>bioRe® Sustainable Cotton (bioRe)</td>
<td></td>
</tr>
<tr>
<td>Regenerative Organic Cotton (ROC)</td>
<td></td>
</tr>
<tr>
<td>Transitional Organic Cotton (TOC)</td>
<td></td>
</tr>
<tr>
<td>Recycled Cotton (rCO)</td>
<td></td>
</tr>
<tr>
<td>Other cotton program (OtherCP)</td>
<td></td>
</tr>
</tbody>
</table>

For "other cotton programs", please specify.
...

Please provide any clarification and weblink as supporting evidence.
...

**Definitions:**

- **FIBER / MATERIAL portfolio**: refers to the overall range of FIBER / MATERIAL programs and conventional FIBER / MATERIAL that composed the FIBER / MATERIAL portfolio over the reporting period.
- **FIBER / MATERIAL programs**: refers to FIBER / MATERIAL specific initiatives, standards and processes listed by Textile Exchange or distinguished by the company to have a higher sustainability performance than its conventional option (e.g. recycled nylon).
- **Other FIBER / MATERIAL program**: refers to FIBER / MATERIAL specific programs distinguished by a company to have higher sustainability performance than its conventional option and not listed by Textile Exchange.

**FM-1. Risk Management**

The objective of this theme is to assess if participants are actively managing outlined sustainability risks related to THE FIBER / MATERIAL production, as well as identify how the risks are managed and **progress** made to reducing these risks.
**FM-1a. Feedstock Production**

**FM-1a-1. How does your company manage environmental and socioeconomic risks and opportunities associated with THE FIBER / MATERIAL feedstock production?**

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

**CO-1a-1. How does your company manage environmental and socioeconomic risks associated with cotton cultivation?**

- We have not assessed risks
- We have assessed risks but do not have a management system in place
- We have assessed the risks and have a management system in place

**Please specify your risk management approach.**

- **Policy**
  - Please indicate the coverage.
    - Covers a minority of risks
    - Covers a majority of risks

- **Strategy**
  - Please indicate the coverage.
    - Covers a minority of risks
    - Covers a majority of risks

- **Certification**
  - Please indicate the coverage.
    - Covers a minority of risks
    - Covers a majority of risks

- **Intervention**
  - Please indicate the coverage.
    - Covers a minority of risks
    - Covers a majority of risks

- **Results monitoring**
  - Please indicate the coverage.
    - Covers a minority of risks
    - Covers a majority of risks

- We have reviewed our risks and identified the risks which remain despite our management approach

**CO-1a-1a. Please specify how risks are managed by your company.**

<table>
<thead>
<tr>
<th>Risks - cotton cultivation</th>
<th>Policy</th>
<th>Strategy</th>
<th>Certification</th>
<th>Intervention</th>
<th>Results monitoring</th>
<th>Remains a priority risk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child labor</td>
<td>✔</td>
<td>✔</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td>Forced labor</td>
<td>☐</td>
<td>✔</td>
<td>✔</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Pesticide exposure</td>
<td>☐</td>
<td>✔</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Environmental contamination</td>
<td>☐</td>
<td>✔</td>
<td>✔</td>
<td>☐</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td>Water scarcity</td>
<td>☐</td>
<td>✔</td>
<td>✔</td>
<td>☐</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td>Soil degradation</td>
<td>☐</td>
<td>✔</td>
<td>✔</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Biodiversity loss/land-use change</td>
<td>☐</td>
<td>✔</td>
<td>✔</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Climate change</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Poverty and debt</td>
<td>☐</td>
<td>✔</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Other risk</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

For “intervention”, please specify.

*Biodiversity loss/land-use change (e.g. deforestation for cotton production): we have financed an*
agro-forestry cotton production pilot project in India

Poverty and debt: direct agreements with cotton producers: since 2016 we have set agreements on annual uptake volumes with some of our cotton producers and agree on pricing

For "results monitoring", please specify.

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

For "other key risk", please specify.

... Please provide any clarification and weblink as supporting evidence.

Child labor: Labor conditions policy (page 3)

Forced labor: www.sharksdontbite/kfkd/

Biodiversity loss /land-use change (e.g. deforestation for cotton production): www.sharksdontbite/projectIndia/

Poverty and debt: direct agreements with cotton producers: www.sharksdontbite/sustainabilityreport/ - refer to page 15

Definitions - risk and opportunity management:

- **Risk**: risk is often expressed in terms of a combination of the consequences of an event (including changes in circumstances) and the associated likelihood of occurrence (ISO/Guide 73:2009).
- **Opportunities**: risk occurrence that would have a favorable impact (ISO/TR 21506:2018).
- **Environmental risks and opportunities**: the environment defined as surroundings in which an organization operates, including air, water, land, natural resources, flora, fauna, humans, and their interrelation (ISO 14050:2009). Here referred to as regards to risks and opportunities that may impact the latter.
- **Socioeconomic risks and opportunities**: risks and opportunities related to social and/or economic issues such as child labor or poverty and debt. Socioeconomic risks also include animal welfare risks.

Definitions - implementation of risk assessment and management:

- **Assessed the environmental and socioeconomic risks**: process of risk analysis, i.e. the systematic use of available information to identify hazards and to estimate the risk (ISO 13022:2012) and risk characterization, i.e. evaluation and conclusion based on the hazard identification and the exposure and effect assessment (ISO 15800:2003), with regards to environmental and socioeconomic issues.
- **Risk management system in place**: refers to having an existing system of "coordinated activities to direct and control an organization with regard to risk" (ISO).

Definitions - risk management approaches:

- **Policy**: a policy is defined as “basic principles and associated guidelines, formulated and enforced by an organization, to direct and limit its actions in pursuit of long-term goals” (businessdictionary.com). Here, corporate policies must be signed off by senior management, annually reviewed, and publicly available. Corporate policy refers to codes of conduct or supplier policies that set clear principles to be enforced by suppliers in order to reduce identified environmental and socioeconomic risks.
- **Strategy**: A strategy is defined as a plan to achieve a long-term or overall objective (ISO). Strategy refers here to a corporate strategy which must be signed off by senior management and annually reviewed and aims to reduce identified environmental and socioeconomic risks. Regional sourcing strategies are included.
- **Certification**: this risk management approach is to be selected if the company relies on the conformity to a given second or third-party standard that addresses the identified risk in order to reduce it.
- **Intervention**: this risk management approach is to be selected if the company...
proactively intervenes in its supply chain by investing resources (monetary and non-monetary e.g. training etc.) beyond the terms of a certification schemes, with the aim to reduce identified risks.

- **Results monitoring**: a rigorous risk management system, includes the monitoring of risks identified and the impact of risk management approaches implemented. The results of the monitoring feedback into the risk management system, to re-assess risks.
- **Remains a priority risk**: this option is to be selected if despite the implementation of the risk management approach(es) relative to an identified risk, monitoring results indicate that the risk remains a key risks.

**Definitions - coverage:**

- **Coverage**: the participant is requested to estimate the share of risks listed in the matrix covered by the selected risk management approach.
- **Covers a minority of risks**: the risk management approach selected is implemented to mitigate below 50% of the environmental and socioeconomic risks listed in the matrix below.
- **Covers a majority of risks**: the risk management approach selected is implemented to mitigate above 50% of the environmental and socioeconomic risks listed in the matrix below.

**Specifications:**

- **Please note** that specific risk categories for each FIBER / MATERIAL are defined in the guidance document under each FIBER / MATERIAL module.

**Connection to other frameworks:**

- This question is linked to the [OECD Due Diligence Guidance: The “identification of actual and potential harms”](#).

**Further information:**

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

**FM-1a-2. How does your company manage environmental and socioeconomic risks associated with recycled FIBER/MATERIAL feedstock?**

**Why is this important:**

The use of reclaimed or recycled feedstock over conventional virgin feedstocks is often associated with an “opportunity”. Use of non-virgin FIBER/MATERIAL reduces the dependency and impact of business on natural resources, contributes to waste reduction, and is a step towards a circular economy. However, recycled feedstock are not “risk-free”, sustainability risks, particularly relating to recycled feedstock collection and sorting, require the same level of intervention i.e. identification, mitigation measures in place, and monitoring of results.
CO-1a-2. How does your company manage environmental and socioeconomic risks associated with recycled cotton feedstock?

- We have not assessed risks
- We have assessed risks but do not have a management system in place
- We have assessed the risks and have a management system in place for recycled cotton feedstock

CO-1a-2a. Please list the key risks identified and risk management approaches

We have identified the following risks: child labor and other labor related risks in collecting and sorting of textiles.

Definitions:

- **Recycled FIBER/MATERIAL feedstock**: pre- or post-consumer material diverted from waste streams used as feedstock to produce recycled FIBER/MATERIAL. Risk related to recycled FIBER/MATERIAL feedstock refer to the way the feedstock is collected and sorted. Child labor, forced labor, hazardous working conditions are common key risks.

FM-1b. Feedstock Processing

**FM-1b-1. How does your company manage environmental and socioeconomic risks and opportunities associated with the FIBER / MATERIAL processing?**

Why is this important:

The objective of this question is to assess if participants are actively managing outlined sustainability risks specifically related to the processing of the FIBER/MATERIAL (transformation of the raw material to fiber or material), as well as identify how the risks are managed and how far participants have come to reducing these risks.
CO-1b-1. How does your company manage environmental and socioeconomic risks associated with cotton processing?

- We have not assessed risks
- We have assessed risks but do not have a management system in place
- We have assessed the risks and have a management system in place for cotton processing

Please specify your risk management approach.

- Policy
  - Please indicate the coverage.
  - Covers a minority of risks
  - Covers a majority of risks

- Strategy
  - Please indicate the coverage.
  - Covers a minority of risks
  - Covers a majority of risks

- Certification
  - Please indicate the coverage.
  - Covers a minority of risks
  - Covers a majority of risks

- Intervention
  - Please indicate the coverage.
  - Covers a minority of risks
  - Covers a majority of risks

- Results monitoring
  - Please indicate the coverage.
  - Covers a minority of risks
  - Covers a majority of risks

- We have reviewed our risks and identified the risks which remain despite our management approach

CO-1b-1a. Please specify how risks are managed by your company.

<table>
<thead>
<tr>
<th>Risks - Processing</th>
<th>Policy</th>
<th>Strategy</th>
<th>Certification</th>
<th>Intervention</th>
<th>Results monitoring</th>
<th>Remains a priority risk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child labor</td>
<td>☑</td>
<td>☑</td>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Forced labor</td>
<td>☑</td>
<td>☑</td>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Other labor related risks</td>
<td>☑</td>
<td>☑</td>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Health and safety</td>
<td>☑</td>
<td>☑</td>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Energy use</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Other key risk</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

For "intervention", please specify.
We submit some of our ginners to third party audits for working conditions and legal compliance.

For "results monitoring", please specify.
...

For "other key risk", please specify.
...

Please provide any clarification and weblink as supporting evidence.
Child labor: Labor conditions policy (page 3)
Forced labor: www.sharksdontbite/social-policy/
Definitions - FIBER/MATERIAL processing:

- **FIBER/MATERIAL processing:** refers to the mechanical and/or chemical process(es) required to transform the raw feedstock (virgin or reclaimed) to its fiber or material form under which it can be used for a wide variety of end applications (pre-spinnning; spinning and processes further down the supply chain are excluded).

Definitions - others:

- For the other definitions, please refer to question FM-1a-1.

Specification:

- **Please note** that specific risk categories for each FIBER / MATERIAL are defined in the guidance document under each FIBER / MATERIAL module.

Connection to other frameworks:

- This question is linked to the OECD Due Diligence Guidance: The “identification of actual and potential harms”.

Further information:

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

**FM-2. Investment**

This theme focuses on if and how companies are making investments to increase the uptake of more sustainable fiber and material options.

**FM-2a-1. Does your company invest in the sustainability of the FIBER/MATERIAL production?**

**Why is this important:**

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

**CO-2a-1. Does your company invest in the sustainability of cotton production?**

- ☐ No
- ☑ Yes, we invest through our cotton programs
- ☑ Yes, we invest directly in our supply partners
- ☑ Yes, we invest in innovation
- ☑ Yes, we invest in community programs (CSR)

**CO-2a-1a. Please provide examples of key investments made.**

<table>
<thead>
<tr>
<th>Investment type</th>
<th>Description of investment</th>
<th>In-kind</th>
<th>Financial</th>
<th>Amount</th>
<th>Currency</th>
<th>Invest Period</th>
<th>ROI Expected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Programs</td>
<td>we support the Organic Cotton Accelerator through our regular active participation</td>
<td>☑</td>
<td>☑</td>
<td>-</td>
<td>-</td>
<td>3</td>
<td>☑</td>
</tr>
<tr>
<td>Supplier partnerships</td>
<td>we support the Organic Cotton Accelerator through our regular active participation</td>
<td>☑</td>
<td>☑</td>
<td></td>
<td>☑</td>
<td></td>
<td>☑</td>
</tr>
<tr>
<td>Innovation</td>
<td>Investment in a startup developing a new recycled cotton yarn</td>
<td>☑</td>
<td>☑</td>
<td>30,000</td>
<td>USD</td>
<td>3</td>
<td>☑</td>
</tr>
<tr>
<td>CSR</td>
<td>we support the training of women farmers in a region of Burkina Faso</td>
<td>☑</td>
<td>☑</td>
<td>NA</td>
<td>-</td>
<td>5</td>
<td>☑</td>
</tr>
</tbody>
</table>

For "ROI Expected" (Return On Investment), please specify.

Please provide any clarification and weblink as supporting evidence.

*We have invested 30,000 USD in a startup developing a new recycled cotton yarn from 2015 to 2018. Beyond that, we support the Organic Cotton Accelerator through our regular active participation (in-kind) plus an annual contribution of 5,000 USD to invest in non-GM seeds.*

**Definitions - investment in sustainability of fiber production:**

- **Invest in the sustainability**: allocation of resources (in-kind or financial, internal or external, individual or collaborative) in fiber and materials sustainability. Sustainability refers here to the company’s own definition of sustainability.
- **FIBER/MATERIAL production**: refers here to feedstock production and/or FIBER/MATERIAL processing up to “pre-spinning stage” (spinning and processes beyond are excluded).

**Definitions - investment types:**

- **Investment type**: the investment category as listed in the dropdown.
- **Invest through our FIBER/MATERIAL programs**: refers to sourcing FIBER/MATERIAL programs, which can be considered as an investment in sustainability FIBER/MATERIAL production, since a program is distinguished by the company as having an improved sustainability performance when compared to conventional.
- **Invest directly in our supply partners**: refers to investments given directly to suppliers, including farmers with the aim of increasing the sustainability performance of FIBER/MATERIAL production. E.g. “financing the OCS certification of fabric mills”.
- **Invest in innovation**: refers to investment in research and development of new ideas, tools, technologies, processes etc. intended to increase the sustainability
performance of FIBER/MATERIAL production. E.g. “investment in an innovative nylon recycling process”.

- **Invest in community programs (CSR):** refers to investments made within the scope of a company’s Corporate Social Responsibility work and related to FIBER/MATERIAL production, but may have a broader impact on local communities.

**Definitions - specificities of the investments:**

- **Amount:** financial sum of the investment made in the investment project over the reporting period.
- **Investment period:** refers to the timeframe where the investment is made. If it is an ongoing investment, please specify “on-going”; if it is a time-bound investment please specify the timeframe “20XX-20YY”.
- **ROI expected:** the checkbox is to be selected if a return on investment is expected, if so please provide further specifications in the designated comment box. ROI is the benefit (or return) of an investment divided by the cost of the investment.

**Specification:**

- Depending upon the fiber or material in question, factors to consider include:
  - Capacity building needs and access to market.
  - Infrastructure, logistics, and inputs to support more sustainable production.
  - Technology, research and development needs.
  - Commercialization and bringing a fiber or material to scale in the marketplace.
  - Community resilience in underserved or vulnerable regions.

**FM-3. Transparency**

**FM-3a. Country of Origin**

**FM-3a-1. Does your company know the countries of origin of THE FIBER / MATERIAL?**

**Why is this important:**

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

CO-3a-1. Does your company know the countries of origin of its cotton?
- No
- Yes, for less than 25% of our cotton supply
- Yes, for 26%-50% of our cotton supply
- Yes, for 51%-75% of our cotton supply
- Yes, for more than 75% of our cotton supply

CO-3a-1a. Please specify the countries of origin of your cotton.

<table>
<thead>
<tr>
<th>Country of origin</th>
<th>Share of cotton</th>
<th>ConvCO</th>
<th>OC</th>
<th>BCI</th>
<th>rCotton</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unknown</td>
<td>26-50% ▼</td>
<td>✔️</td>
<td>☐️</td>
<td>☐️</td>
<td>✔️</td>
</tr>
<tr>
<td>China</td>
<td>&lt;25% ▼</td>
<td>☐️</td>
<td>✔️</td>
<td>☐️</td>
<td>☐️</td>
</tr>
<tr>
<td>Egypt</td>
<td>&lt;25% ▼</td>
<td>☐️</td>
<td>✔️</td>
<td>☐️</td>
<td>☐️</td>
</tr>
<tr>
<td>India</td>
<td>&lt;25% ▼</td>
<td>☐️</td>
<td>✔️</td>
<td>☐️</td>
<td>☐️</td>
</tr>
</tbody>
</table>

Definitions - country of origin:
- **Countries of origin:** refers here to the country where the FIBER/MATERIAL feedstock is produced.

Definitions - share of overall supply:
- **Yes, for x % of our FIBER / MATERIAL supply:** percentage of the overall FIBER / MATERIAL supply by weight for which the “country of origin” is known.

Definitions - share of supply per country:
- **Share of FIBER / MATERIAL:** percentage of FIBER / MATERIAL supply sourced from each selected “country of origin”.
- **No/Don’t know:** the share of the FIBER / MATERIAL supply sourced from the selected “country of origin” is unknown.
- **X %:** x % of the FIBER / MATERIAL supply is sourced from the selected “country of origin”.

Specifications:
- Please estimate the percentage of FIBER / MATERIAL supply sourced from each selected “country of origin” by selecting the dropdown options.
- Please specify the relevant FIBER / MATERIAL types sourced from this country by selecting the checkboxes.
- Please refer to specific guidance on the “country of origin” provided in the guidance of each fiber/material module.

FM-3a-2. Does your company know where the FIBER / MATERIAL is produced?

Why this is important:
As for feedstock, different risks can be associated to where FIBER / MATERIAL is processed. Visibility to the processing country can be key to identifying and reducing certain environmental and socioeconomic risks.

Quick Navigation:
Profile | Scope | Strategy | Generic | Cotton | Down | Wool | Leather | MMCFs | Polyester | Nylon | Other | Circularity

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Example:

**CO-3a-2. Does your company know where its cotton fiber is produced?**

- No
- □ Yes, for less than 25% of our cotton supply
- □ Yes, for 26%-50% of our cotton supply
- □ Yes, for 51%-75% of our cotton supply
- □ Yes, for more than 75% of our cotton supply

**CO-3a-2a. Please specify the countries where your cotton fiber is produced.**

<table>
<thead>
<tr>
<th>Country of processing</th>
<th>Share of cotton</th>
<th>ConvCO</th>
<th>OC</th>
<th>BCI</th>
<th>rCotton</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unknown</td>
<td>&gt;75% ▼</td>
<td>✗</td>
<td>☐</td>
<td>☑</td>
<td>☐</td>
</tr>
<tr>
<td>China</td>
<td>&lt;25% ▼</td>
<td>☐</td>
<td>✗</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Egypt</td>
<td>No/Don’t know ▼</td>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td>India</td>
<td>No/Don’t know ▼</td>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>☑</td>
</tr>
</tbody>
</table>

**Definitions - country of processing:**

- **Country of processing:** refers to the country the feedstock is processed to FIBER/MATERIAL, corresponding to the equivalent of “pre-spinning”. Please refer to specific guidance on the “country of processing” provided in the guidance of each fiber/material module.

**Definitions - share of overall supply:**

- **Yes, for x % of our FIBER / MATERIAL supply:** percentage of the overall FIBER / MATERIAL supply by weight for which the “country of processing” is known.

**Definitions - share of supply per country:**

- **Share of FIBER / MATERIAL:** percentage of FIBER / MATERIAL supply sourced from each selected “country of processing”.
- **No/Don’t know:** the share of the FIBER / MATERIAL supply sourced from the selected “country of processing” is unknown.
- **X %:** x % of the FIBER / MATERIAL supply is sourced from the selected “country of processing”.

**Specifications:**

- Please estimate the percentage of FIBER / MATERIAL supply sourced from each selected “country of processing” by selecting the dropdown options.
- Please specify the relevant FIBER / MATERIAL portfolio options sourced from this country of processing by selecting the checkboxes.
**FM-3b. Supply Chain Mapping**

**FM-3b-1. Has your company mapped its FIBER / MATERIAL supply chains?**

**Why is this important:**

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

**Example:**

<table>
<thead>
<tr>
<th>CO-3b-1. Has your company mapped its cotton supply chains?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☑ No</td>
</tr>
<tr>
<td>☑ Yes, we have mapped our supply at CMT level</td>
</tr>
<tr>
<td>Please indicate the coverage.</td>
</tr>
<tr>
<td>☐ Covers a minority of supply at this level</td>
</tr>
<tr>
<td>☑ Covers a majority of supply at this level</td>
</tr>
<tr>
<td>☑ Yes, we have mapped our supply at fabric producer level</td>
</tr>
<tr>
<td>Please indicate the coverage.</td>
</tr>
<tr>
<td>☐ Covers a minority of supply at this level</td>
</tr>
<tr>
<td>☑ Covers a majority of supply at this level</td>
</tr>
<tr>
<td>☑ Yes, we have mapped our supply at spinner level</td>
</tr>
<tr>
<td>Please indicate the coverage.</td>
</tr>
<tr>
<td>☐ Covers a minority of supply at this level</td>
</tr>
<tr>
<td>☑ Covers a majority of supply at this level</td>
</tr>
<tr>
<td>☑ Yes, we have mapped our supply at ginner or shredder level</td>
</tr>
<tr>
<td>Please indicate the coverage.</td>
</tr>
<tr>
<td>☐ Covers a minority of supply at this level</td>
</tr>
<tr>
<td>☑ Covers a majority of supply at this level</td>
</tr>
<tr>
<td>☑ Yes, we have mapped our supply at feedstock supplier level</td>
</tr>
<tr>
<td>Please indicate the coverage.</td>
</tr>
<tr>
<td>☐ Covers a minority of supply at this level</td>
</tr>
<tr>
<td>☑ Covers a majority of supply at this level</td>
</tr>
</tbody>
</table>

**CO-3b-1a. Please indicate the scope of your public supplier mapping.**

<table>
<thead>
<tr>
<th>Supply chain level</th>
<th>Share of cotton</th>
<th>ConvCO</th>
<th>OC</th>
<th>BCI</th>
<th>rCotton</th>
</tr>
</thead>
<tbody>
<tr>
<td>CMT</td>
<td>&gt;75% ▼</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
</tr>
<tr>
<td>Fabric producers</td>
<td>51-75% ▼</td>
<td>☑</td>
<td>☑</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td>Spinners</td>
<td>26-50% ▼</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
</tr>
<tr>
<td>Ginners or shredders</td>
<td>&lt;25% ▼</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
</tr>
<tr>
<td>Farms</td>
<td>No/Don’t know ▼</td>
<td>☐</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
</tr>
</tbody>
</table>

**Definitions - supply chain mapping:**

- **Mapped our supply:** refers here to identifying suppliers along the supply chain (supply chain mapping). A supplier is considered as “mapped” if the company has identified at least the supplier’s contact information including contact person, phone number/email and official address. Please note that the question is asked on a...
supplier level, not on a factory/mill/site level and thereby, in the case a supplier has different factory/sites/mills, a minimum is to have the supplier’s contact information and not necessarily to have details of each site.

Definitions - coverage:
- **Coverage**: refers here to the estimated share of FIBER / MATERIAL by weight supplied by mapped suppliers.
- **Covers a minority of supply at this level**: below 50% of FIBER / MATERIAL by weight comes from the mapped suppliers.
- **Covers a majority of supply at this level**: over 50% of FIBER / MATERIAL by weight comes from the mapped suppliers.

Definitions - share of supply:
- **Share of FIBER / MATERIAL**: percentage of the FIBER / MATERIAL supply by weight that comes from the mapped suppliers at the given supplier level.
- **No/Don’t know**: no suppliers for the given supplier level are mapped.
- **x%**: x% of the FIBER / MATERIAL supply by weight is supplied by the suppliers mapped at the given supplier level.

Specifications:
- Please estimate the share of FIBER / MATERIAL by weight supplied by mapped suppliers by selecting the dropdown options.
- Please specify the relevant FIBER / MATERIAL portfolio options supplied by the mapped suppliers at the given supplier level by ticking the checkboxes.

Connection to other frameworks:
- **OECD Due Diligence for Responsible Supply Chains in the Garment and Footwear Sector**

**FM-3c. Supplier Listings**

**FM-3c-1. Has your company published its FIBER / MATERIAL supplier list?**

Why is this important:
Supply chain transparency is increasingly asked for by different stakeholder groups. The publication of supplier lists is important for the reputation of a company and makes it easier for stakeholders such as suppliers, workers, trade unions, NGOs and others to support brands and retailers to improve the environmental and social conditions in their supply chains.
Example:

CO-3c-1. Has your company published its cotton supplier list?

☐ No
☑ Yes, we publish our suppliers at CMT level
  Please indicate the coverage.
    ○ Covers a minority of supply at this level
    ☐ Covers a majority of supply at this level

☐ Yes, we publish our suppliers at fabric producer level
  Please indicate the coverage.
    ○ Covers a minority of supply at this level
    ○ Covers a majority of supply at this level

☐ Yes, we publish our suppliers at spinner level
  Please indicate the coverage.
    ○ Covers a minority of supply at this level
    ☐ Covers a majority of supply at this level

☐ Yes, we publish our suppliers at ginner or shredder level
  Please indicate the coverage.
    ○ Covers a minority of supply at this level
    ○ Covers a majority of supply at this level

☐ Yes, we publish our suppliers at feedstock supplier level
  Please indicate the coverage.
    ○ Covers a minority of supply at this level
    ○ Covers a majority of supply at this level

CO-3c-1a. Please indicate the scope of your public supplier listing.

<table>
<thead>
<tr>
<th>Supply chain level</th>
<th>Share of cotton</th>
</tr>
</thead>
<tbody>
<tr>
<td>CMT</td>
<td>majority ▼</td>
</tr>
<tr>
<td>Fabric producers</td>
<td>none ▼</td>
</tr>
<tr>
<td>Spinners</td>
<td>none ▼</td>
</tr>
<tr>
<td>Ginders</td>
<td>none ▼</td>
</tr>
<tr>
<td>Farms / feedstock suppliers</td>
<td>none ▼</td>
</tr>
</tbody>
</table>

Please upload relevant document(s) and if available provide the weblink as evidence. www.sharksdontbite/supplierlist

Definitions - public supplier listing:

- **Publish our suppliers**: here defined as making the supplier list partially or fully available for the public to consult. As a minimum, the name of the supplier and supplier type or tier must be indicated. The publication should either be made directly on the company's website or provided on request.

Definitions - coverage:

- **Coverage**: refers here to the estimated share of FIBER / MATERIAL supplied from publicly listed suppliers.
- **Covers a minority of supply at this level**: below 50% of FIBER / MATERIAL by weight is supplied by suppliers listed in the company's public supplier listings.
● **Covers a majority of supply at this level:** over 50% of FIBER / MATERIAL by volume is supplied by suppliers listed in the company's public supplier listings.

**Definitions - share of supply:**

● **Share of FIBER / MATERIAL:** share of FIBER/MATERIAL supplied by suppliers listed in the company's public supplier listings for each supplier level.

● **No/Don't know:** no suppliers for the given supplier level are publicly listed.

● **x%:** x% of the FIBER / MATERIAL supply is supplied by suppliers listed in the company's public supplier listings at the given supplier level.

**Connection to other frameworks:**

● This question is linked to the [Fashion Transparency Index](https://fashiontransparencyindex.org), Part 3 “Does the brand publish a list of its suppliers, from manufacturing to raw material level? If so, how much detail do they share?”

● This question is linked to [The Transparency Pledge](https://thetransparencypledge.org), requiring the publication of manufacturing sites for participating companies.

**FM-4. Targets**

**FM-4a. Target Setting**

**FM-4a-1. Has your company set SMART targets for increasing the uptake of more sustainable FIBER / MATERIAL?**

**Why is this important:**

Targets are powerful as they can focus attention on achieving desirable outcomes. SMART targets define precisely what a company wants to achieve and allow to measure progress.
Example:
CO-4a-1. Has your company set SMART targets for increasing the uptake of more sustainable cotton?
☐ No
☐ Our targets are qualitative only
☐ Our SMART targets commit us to incremental growth for more sustainable cotton
☐ Our SMART targets commit us to up to 50% more sustainable cotton
☐ Our SMART targets commit us to beyond 50% more sustainable cotton
☒ Our SMART targets commit us to 100% more sustainable cotton
☐ Our SMART targets are aligned to the 2025 Sustainable Cotton Challenge
☐ Our SMART targets are public

CO-4a-1a. Please provide your SMART target(s).
100% sustainable cotton by 2025

CO-4a-1b. Please enter your SMART target details.

<table>
<thead>
<tr>
<th>Uptake target</th>
<th>Unit</th>
<th>Baseline year</th>
<th>Target year</th>
<th>Public target</th>
<th>Setting year</th>
<th>Target adjusted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall target (portfolio level)</td>
<td>100%</td>
<td>-</td>
<td>2025</td>
<td></td>
<td>2016</td>
<td></td>
</tr>
<tr>
<td>OC</td>
<td>25%</td>
<td>-</td>
<td>2025</td>
<td></td>
<td>2018</td>
<td></td>
</tr>
<tr>
<td>BCI</td>
<td>50%</td>
<td>-</td>
<td>2025</td>
<td></td>
<td>2018</td>
<td></td>
</tr>
<tr>
<td>rCotton</td>
<td>25%</td>
<td>-</td>
<td>2025</td>
<td></td>
<td>2018</td>
<td></td>
</tr>
</tbody>
</table>

For "other unit used", please specify.
-
For adjusted, please specify.
We had initially set our OC target to 50% of cotton in 2018, but reduced it and included a higher share of recycled cotton.

CO-4a-1c. If target is set on a portfolio level, please specify all cotton programs included.

<table>
<thead>
<tr>
<th>Cotton program</th>
<th>Included</th>
</tr>
</thead>
<tbody>
<tr>
<td>OFT</td>
<td>☐</td>
</tr>
<tr>
<td>OC</td>
<td>☒</td>
</tr>
<tr>
<td>FT</td>
<td>☐</td>
</tr>
<tr>
<td>CmiA</td>
<td>☐</td>
</tr>
<tr>
<td>BCI</td>
<td>☒</td>
</tr>
<tr>
<td>REEL</td>
<td>☐</td>
</tr>
<tr>
<td>ABR</td>
<td>☐</td>
</tr>
<tr>
<td>e3</td>
<td>☐</td>
</tr>
<tr>
<td>CCO</td>
<td>☐</td>
</tr>
</tbody>
</table>
Definitions - SMART uptake target:

- **SMART target:** SMART stands for Specific, Measurable, Achievable, Realistic, and Time-bound. SMART target here refers to an aimed uptake of the more sustainable FIBER / MATERIAL to be reached by a set deadline.
- **Uptake:** refers here to the consumption of the more sustainable FIBER / MATERIAL, referred to in either percentage of total FIBER / MATERIAL consumption or actual volume of the more sustainable FIBER / MATERIAL.

Definitions - more sustainable:

- **More sustainable FIBER / MATERIAL:** refers to all FIBER / MATERIAL types the participant has defined as more sustainable than conventional. Sustainable here refers to the company’s own definition.

Definitions - target types:

- **Targets are qualitative only:** refers to targets that are not defined in measurable terms; e.g. “we commit to sourcing more sustainable FIBER / MATERIAL”.
- **SMART targets commit us to incremental growth:** refers to SMART targets defined by the percentage increase of uptake of sustainable FIBER / MATERIAL by a set deadline and based on the uptake defined over a baseline year, e.g. “we aim to increase our use of the FIBER / MATERIAL by 25% compared to 2017, by 2025”.
- **SMART targets commit us to up to 50% more sustainable FIBER / MATERIAL:** refers to SMART targets committing the company to sourcing up to 50% more sustainable options of the FIBER / MATERIAL by a set deadline. E.g. “By 2020, 45% of all our FIBER / MATERIAL supply will be more sustainable FIBER / MATERIAL”.
- **SMART targets commit us to beyond 50% more sustainable FIBER / MATERIAL:** refers to SMART targets committing the company to sourcing between 50-99% more sustainable options of the FIBER / MATERIAL by a set deadline. E.g. “By 2020, 75% of all our FIBER / MATERIAL will be recycled”.
- **SMART targets commit us to 100% more sustainable FIBER / MATERIAL:** refers to SMART targets committing the company to sourcing 100% more sustainable options of the FIBER / MATERIAL by a set deadline. E.g. “By 2020, 100% of all our FIBER / MATERIAL will be more sustainable FIBER / MATERIAL”.
- **SMART targets are public:** at least one of the FIBER / MATERIAL uptake SMART targets is made publicly available, either directly on the company’s website or provided on request.
- **Overall target (portfolio level):** refers to an overarching SMART target set including a combination of more sustainable FIBER / MATERIAL programs, e.g. “By 2025,
100% our FIBER / MATERIAL will be sustainable. The company considers organic and recycled FIBER / MATERIAL as sustainable.

- **Uptake target**: refers to the uptake objective set in the target.

**Definitions - unit:**

- **Unit**: refers here to a standard measure that is used to express the uptake amounts.
- **% of FIBER / MATERIAL**: share of the more sustainable FIBER / MATERIAL program(s) uptake compared to the total FIBER / MATERIAL uptake.
- **% of FIBER / MATERIAL programs**: share of a specific FIBER / MATERIAL program uptake compared to the total uptake of more sustainable FIBER / MATERIAL programs.
- **% over base year**: percentage increase when compared to a baseline year, e.g. “by 2020 increase the uptake of the more sustainable FIBER / MATERIAL by 50% when compared to 2016”.
- **% year on year**: annual increase, e.g. “between 2017 and 2018 increase the uptake of recycled FIBER / MATERIAL by 10%”.
- **Kg**: kilogram.
- **Mt**: metric ton.
- **Lbs.**: pound.
- **Other unit**: any other unit used to define the target, e.g. “number of PET bottles”. Please specify the “other unit” referred to in the comment box designated for this clarification.

**Definitions - specificities of targets:**

- **Target year**: deadline to reach the target.
- **Baseline year**: the baseline year is a reference point in time against which progress is measured if the target is set relative to a baseline year.
- **Public target**: a target that is made publicly available, either directly on the company’s website or provided on request.
- **Setting year**: refers to the year the SMART target was first set.
- **Target adjusted**: the aimed uptake and/or the deadline of the SMART target have been adjusted.

**Specification:**

- In this section of the benchmark, “targets” refer to the uptake volume commitments set by the company.
- If the company has already achieved the target (or has always been) e.g. 100% Organic Fairtrade and there are no plans to adjust, please enter the historical date of achievement as “target year”.

**FM-4b. Public Commitments**

**FM-4b-1. Is your company a signatory to any public commitments on its use of cotton?**

**Why is this important:**

Public commitments show a company’s position and aim to work towards certain desired outcomes. This is an important act of disclosure, and can also encourage others to do the same.
Example:

<table>
<thead>
<tr>
<th>CO-4b-1. Is your company a signatory to any public commitments on its use of cotton?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ No</td>
</tr>
<tr>
<td>☒ Cotton 2025</td>
</tr>
<tr>
<td>☐ Uzbek Cotton Pledge</td>
</tr>
<tr>
<td>☐ Turkmen Cotton Pledge</td>
</tr>
<tr>
<td>☐ Other public commitment</td>
</tr>
</tbody>
</table>

For "other", please specify.
...

Specification:
- Please note, there are not public commitments for all FIBER / MATERIAL modules. Information relative to the commitments referred to in the survey are provided in the guidance under each module.

FM-5. Uptake

FM-5a. Verification Model

FM-5a-1. Which model does your company use to verify uptake from its FIBER / MATERIAL programs?

Why is this important:
Verification models are an important means to verify claims made with regard to the use of more sustainable fibers and materials. Verification models help to track the actual or calculated volumes of more sustainable fibers through the supply chain. This question also helps to cross-check the robustness of the volumes reported under the different FIBER / MATERIAL types in the following sub-questions.
Example:

CO-5a-1. Which model does your company use to verify uptake from its cotton programs?

☐ No verification
☒ Supplier declarations
☐ Non-certified identify preserved (IP)
   Please indicate the coverage.
   ☐ Partial - Some cotton/part supply chain
   ☐ Partial - All cotton/part supply chain
   ☐ Partial - Some cotton/all supply chain
   ☐ Full - All cotton/all supply chain
☒ Mass-balance (MB) system
   Please indicate the coverage.
   ☐ Partial - Some cotton/all supply chain
   ☐ Full - All cotton/all supply chain
☒ Certified identity preserved (IP)
   Please indicate the coverage.
   ☐ Partial - Some cotton/part supply chain
   ☐ Partial - All cotton/part supply chain
   ☐ Partial - Some cotton/all supply chain
   ☐ Full - All cotton/all supply chain

CO-5a-1a. Please specify the verification models used.

<table>
<thead>
<tr>
<th>Verification model</th>
<th>Used</th>
<th>Coverage</th>
<th>Product label</th>
</tr>
</thead>
<tbody>
<tr>
<td>OC</td>
<td>☑</td>
<td>Partial - Some cotton / all supply chain ☑</td>
<td>Own label ☐</td>
</tr>
<tr>
<td>OCS (IP)</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>GOTS (IP)</td>
<td>☑</td>
<td>Partial - Some cotton / part supply chain ☑</td>
<td>Own label ☐</td>
</tr>
<tr>
<td>Organic (farm) + CMIA</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>BCI</td>
<td></td>
<td>☑ Full - All cotton / all supply chain ☑</td>
<td>No ☐</td>
</tr>
<tr>
<td>rCO</td>
<td></td>
<td>☑ Partial - Some cotton / all supply chain ☑</td>
<td>Own label ☐</td>
</tr>
<tr>
<td>RCS</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
<tr>
<td>GRS</td>
<td>☑</td>
<td>Partial - Some cotton / part supply chain ☑</td>
<td>Third-party label ☐</td>
</tr>
<tr>
<td>SCS</td>
<td>☐</td>
<td>☐</td>
<td></td>
</tr>
</tbody>
</table>

Quick Navigation:
Profile | Scope | Strategy | Generic | Cotton | Down | Wool | Leather | MMCFs | Polyester | Nylon | Other | Circularity

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### Definitions - verification:

- **Verification**: confirmation, through the provision of objective evidence, that specified requirements have been fulfilled (ISO). It refers here to the claims made about the use of a specific FIBER / MATERIAL program. Different systems can be used to verify these claims, such as Chain of Custody systems. Chain of Custody (CoC) refers to the custodial sequence that occurs as ownership or control of the material supply is transferred from one custodian to another in the supply chain. Documenting Chain of Custody describes the list of all organizations (supply chain) that take ownership or control of a product during production, processing, shipping and retail (physically and/or administratively) (ISEAL, 2016).

### Definitions - FIBER / MATERIAL program:

- **FIBER / MATERIAL programs**: refers to FIBER / MATERIAL specific initiatives, standards and processes distinguished by the company to have a higher sustainability performance than its conventional option.

### Definitions - verification model:

- **Verification model**: model which confirms, through the provision of objective evidence, that specified requirements have been fulfilled.
- **Supplier declaration**: refers here to a confirmation of a supplier that the supplied products meet the requirements of the more sustainable FIBER / MATERIAL program. This confirmation may be part of the invoices or any other documents. Supplier declarations may also be referred to as first-party verification. The supplier declarations are not certified by second or third parties.
- **Non-certified segregation (SG)**: this model ensures that the FIBER/MATERIAL is kept separate from other fibers/materials through each stage of the supply chain, allowing assurance that the segregated FIBER/MATERIAL originates from identified programs. Tools such as tracers, blockchain technology and other innovative traceability technologies may be used in this verification model. This model is not certified by a second or third party.
- **Mass-balance (MB)**: refers here to a “chain-of-custody system where, from the production of a raw material to the final product for consumption, the information on sustainability can be traced to a specific production quantity. The system allows for
mixing of products with differing information on sustainability or with no information on sustainability.” (ISO). The mass balance system referred to in this option must be second or third party verified/certified.

- **Certified segregation (SG):** this model ensures that the certified FIBER/MATERIAL is kept separate from other sources through each stage of the supply chain, allowing assurance that the FIBER/MATERIAL originates from certified programs (ISEAL).

- **Certified identity preserved (IP):** Also referred to as “Hard Identity Preserved” or “track and trace”. In this model, the certified material cannot be physically mixed with other certified or non-certified material of the same commodity or ingredient. Material from different certified sources cannot be physically mixed and must be documented accordingly (ISEAL).

- **Certification:** is defined as the assurance given by an independent certification body that a product, service or system meets the requirements of a standard (ISO). Here certification should be second or third-party.
  - **Second-party:** is defined in ISO/IEC 17000 as a “conformity assessment activity that is performed by a person or organization that has a user interest in the object” (clause 2.3). That means in the case of ISO/IEC 17024, the certification body has, for example, hired a consultant to conduct an internal audit of the organization against ISO/IEC 17024 or has hired an expert to conduct a gap analysis of the organization against the standard (ISO).
  - **Third-party:** refers here to third-party certification. ISO/IEC 17000 defines third party as a “conformity assessment activity that is performed by a person or body that is independent of the person or organization that provides the object, and of the user interests in that object” (clause 2.4). For ISO/IEC 17024, a third party assessment of the certification body against the standard would mean an assessment by an independent person or body. In this case because it is the conformity assessment body (certification body) themselves being assessed (see previous note to definition of “certification”), it would be an accreditation body that is providing the assessment against the standard and we would call this “accreditation.”

**Definitions - coverage:**

- **Coverage:** coverage refers in question 5a-1 to “the scope of the verification model used compared to its total FIBER/MATERIAL supply.”, while it refers in question 5a-1a to “the scope of the verification model used compared to its FIBER/MATERIAL program supply.”

- **Partial - Some FIBER/MATERIAL / part supply chain:** only some of the FIBER/MATERIAL used (in 5a-1) or of the selected FIBER / MATERIAL program supply (in 5-a-1a) by the company over the reporting period was covered by the selected verification model and for only parts of the supply chain.
  - Example (5a-1), for cotton: portfolio includes 95% conventional and 5% organic cotton. All conventional cotton is non-certified. All organic cotton is certified OCS (i.e. some of the total cotton), from farm to spinning, but not beyond (i.e. for parts of the supply chain).
  - Example (5a-1a), for cotton: 50% of all organic cotton is certified OCS, from farm to spinning. Beyond spinning the company relies on supplier declarations. The share of organic cotton compared to the overall cotton does not matter here.

- **Partial - All FIBER / MATERIAL/part supply chain:** here over 95% of the FIBER/MATERIAL used (in 5-a-1a) or of the selected FIBER / MATERIAL program supply (in 5-a-1a) by the company over the reporting period was covered by the verification model selected, but only for parts of the supply chain.
  - Example (5a-1), here given for cotton: portfolio composed of 100% organic. All organic cotton is certified OCS, from farm to spinning, but not beyond.
  - Example (5a-1a), for cotton: all organic cotton is certified OCS, from farm to spinning. Beyond spinning the company relies on supplier declarations. The share of organic cotton compared to the overall cotton does not matter here.
● **Partial - Some FIBER / MATERIAL/all supply chain:** here some of the FIBER/MATERIAL used (in 5-a-1a) or of the selected FIBER / MATERIAL program supply (in 5-a-1a) by the company over the reporting period was covered by the verification model selected, and throughout the entire supply chain.
  ○ Example (5a-1), for cotton: portfolio composed of 95% conventional 5% organic. All organic cotton is certified OCS, from farm to product.
  ○ Example (5a-1a), for cotton: 20% of all organic cotton is certified OCS, throughout the entire supply chain: from farm to final product. The share of organic cotton compared to the overall cotton does not matter here.

● **Full - All FIBER / MATERIAL/all supply chain:** here over 95% of the FIBER/MATERIAL used (in 5-a-1a) or of the selected FIBER / MATERIAL program supply (in 5-a-1a) by the company over the reporting period was covered by the verification model selected and throughout the entire supply chain.
  ○ Example (5a-1): cotton portfolio composed of 100% organic. All organic cotton is certified OCS, from farm to product.
  ○ Example (5a-1a): All organic cotton is certified OCS, from farm to product. The share of organic cotton compared to the overall cotton does not matter here.

**Definitions - product label:**

● **Product label:** claims related to the selected FIBER / MATERIAL programs made on or attached to the products.
  ○ **No:** the product is not labeled.
  ○ **Own label:** product labeling developed by the company that distinguishes a product composed of the FIBER / MATERIAL from conventional.
  ○ **Second-party/supplier label:** product label developed and owned by a second-party certification scheme or supplier.
  ○ **Third-party label:** product label developed and owned by a third-party.

**Specification:**

● Please select the relevant verification models used for the FIBER / MATERIAL program by selecting the dropdown options. Please note, the term Identity Preserved (IP) has been used to differentiate verification models that segregate the FIBER/MATERIAL from other supplies. In this case, "IP" also includes Hard IP, Track and Trace, and Segregation models (as suggested by ISEAL, Segregation differentiates this model from mass-balance).
  ● Please note that "Coverage" refers in question 5a-1 to “the scope of the verification model used compared to its total FIBER/MATERIAL supply”, while it refers in question 5a-1a to “the scope of the verification model used compared to its FIBER/MATERIAL program supply.”
  ● Please note that if more than one of the product labeling options (in the dropdown list) applies, please select the option that is most representative. Example: 70% of all organic cotton is certified OCS. 10% is certified throughout the entire supply chain and 60% between farm and spinning only. All organic cotton products are labeled with the company’s sustainability label. In addition, 10% of the products are labelled OCS. Here the participant should select “own label”.

**Further information:**

● To learn more about chain of custody models and definitions, please refer to ISEAL, 2016, Chain of Custody Models and Definitions - [here](#).
FM-5b. Uptake Reporting

FM-5b-1. Can your company report on its uptake of FIBER / MATERIAL?

Why is this important:
Integrating fiber reporting into the business takes time, resources and planning. Reporting volume data and per FIBER / MATERIAL TYPE allows companies, and other stakeholders, to look at volumes of consumption in absolute terms, track growth year-on-year and progress towards targets.

Example:

CO-5b-1. Can your company report on its uptake of cotton?
○ No
○ For some of our cotton programs
○ For all of our cotton programs
□ For all cotton use

CO-5b-1a. How have you calculated your cotton uptake?
○ We are using our calculations
□ We are using Textile Exchange’s Calculator

CO-5b-1b. Please report your uptake volumes.

<table>
<thead>
<tr>
<th>Cotton program</th>
<th>Used</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organic cotton</td>
<td>All volumes</td>
<td>40</td>
<td>50</td>
<td>80</td>
<td>65</td>
<td>75</td>
<td>Metric ton</td>
</tr>
<tr>
<td>Better Cotton</td>
<td>All volumes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>100</td>
<td>350</td>
<td>Metric ton</td>
</tr>
<tr>
<td>Recycled cotton</td>
<td>All volumes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>5</td>
<td>15</td>
<td>Metric ton</td>
</tr>
<tr>
<td>Conventional cotton</td>
<td>All volumes</td>
<td>-</td>
<td>750</td>
<td>850</td>
<td>700</td>
<td>550</td>
<td>Metric ton</td>
</tr>
<tr>
<td>Total cotton volume</td>
<td>Dropdown</td>
<td>-</td>
<td>800</td>
<td>930</td>
<td>870</td>
<td>990</td>
<td>Metric ton</td>
</tr>
</tbody>
</table>

Please tell us if any adjustments are made to the prefilled data and the reasons for adjustments.

We have re-assessed our waste factors and adjusted the volumes of organic cotton between 2014 and 2017 accordingly.

Definitions - uptake volume reporting:
- Report on its uptake: the ability of a company to report the consumption volumes over the reporting period, for at least some programs. This does not include reporting uptake volumes beyond the reporting period.

Definitions - programs:
- FIBER / MATERIAL programs: refers to FIBER / MATERIAL specific initiatives, standards and processes distinguished by the company to have a higher sustainability performance than its conventional option.
- Some of our FIBER / MATERIAL programs: to be selected if the participant can report partial volumes of all FIBER / MATERIAL programs consumption over the reporting period. Example, here given for cotton: the cotton portfolio includes conventional, organic and BCI. The participant can only report BCI volumes.
- All of our FIBER / MATERIAL programs: to be selected if the participant can report volumes for all FIBER / MATERIAL programs consumption over the reporting period. Example, here given for cotton: the cotton portfolio includes conventional, organic
and BCI. The participant can report BCI and organic volumes, but cannot report conventional.

- **All of our FIBER / MATERIAL use**: to be selected if the participant can report volumes all FIBER / MATERIAL consumption over the reporting period, including programs and conventional. Example, here given for cotton: the cotton portfolio includes conventional, organic and BCI. The participant can report conventional, BCI and organic volumes.

**Definitions - calculations:**

- **Our calculations**: internal tools of the company and own waste factors to calculate the fiber volumes.
- **Textile Exchange’s Calculator**: tool offered by Textile Exchange to calculate the fiber uptake.

**Definitions - “used” dropdowns:**

- **Used**: indication whether the fiber was used over the reporting period (not relevant for whether it was used before or after the reporting period) and whether uptake volume data reporting is possible.
- **Not used**: the FIBER / MATERIAL was not used in the reporting period.
- **Used/cannot report**: the FIBER / MATERIAL was used in the reporting period but uptake reporting is not possible.
- **Can partially report**: the FIBER / MATERIAL was used in the reporting period and uptake volumes can partially be reported, i.e. below 95% of the estimated overall usage, e.g. not for a specific sales region or product line.
- **Can fully report**: The FIBER / MATERIAL was used in the reporting period and uptake volumes can fully be reported, i.e. >95% of the overall estimated usage.

**Specification:**

- Please note that it is not required to report the volumes of the years beyond the reporting period (historical data). However, for companies who have participated in previous benchmarks and the ones who want more comprehensive trend data, there is the possibility to track these data through the survey.
- The [Fiber Calculation Guide](#) provides you guidance on reporting fiber consumption.

**FM-5c. Recycled Details**

**FM-5c-1. Can your company report on the pre and post consumer breakdown of its recycled FIBER/MATERIAL?**

**Why is this important:**

Moving away from a linear to a circular economy is a crucial step to reduce resource consumption and waste creation. Particularly the use of post-consumer textiles and closed-loop textile-to-textile recycling can be an important contribution to achieve these goals. The share of post-consumer recycled fibers can thus be an important indicator to measure and track this progress.
Example:

CO-5c-1 Can your company report on the pre and post consumer breakdown of its recycled cotton?

- No
- For a minority of our recycled cotton
- For a majority of our recycled cotton
- For all our recycled cotton

CO-5c-1a. Please report the pre and post-consumer breakdown of your recycled fiber usage.

<table>
<thead>
<tr>
<th>Used</th>
<th>2018</th>
<th>Unit</th>
<th>2018 (mt)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-consumer recycled</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>cotton</td>
<td>Not used</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Post-consumer recycled</td>
<td>Partial</td>
<td>5</td>
<td>Metric ton ▼</td>
</tr>
<tr>
<td>Total recycled</td>
<td></td>
<td>5</td>
<td>Metric ton ▼</td>
</tr>
</tbody>
</table>

Definitions - breakdown of recycled:

- **Pre-consumer recycled FIBER / MATERIAL**: Material diverted from the waste stream during the manufacturing process. Excluded is the reutilization of materials such as rework, regrind or scrap generated in a process and capable of being reclaimed within the same process that generated it (RCS).
- **Post-consumer recycled FIBER / MATERIAL**: FIBER / MATERIAL that has been reprocessed from reclaimed post-consumer material by means of a manufacturing process. Post-consumer is a descriptive term covering material, generated by the end-users of products, that has fulfilled its intended purpose or can no longer be used (including material returned from within the distribution chain) (ISO).

Definitions - general:

- Please refer to 5-b-1. for further definitions.

**FM-6. Impact**

**Why is this important:**

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

Most literature on the topic of impact points to: the complexity of measuring impact; the time frame (which is often long term since impact needs to be sustained); and the difficulty in identifying the specific cause of change. Another challenge is ensuring that one positive impact is not achieved at the expense of another. This is particularly important when it comes to sustainability, and the consideration of the interconnectivity between the environmental, social, and economic pillars. However, complexity should not deter companies from striving to understand and account for the impact of their interventions.
### FM-6-a. Measurement

**FM-6a-1 How is your company measuring its sustainability impact associated with FIBER / MATERIAL production?**

Example:

<table>
<thead>
<tr>
<th>CO-6a-1</th>
<th>How is your company measuring its sustainability impact associated with cotton production?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ We are not measuring</td>
<td>☑ We rely on industry tools and/or databases</td>
</tr>
<tr>
<td></td>
<td>For industry tools please specify:</td>
</tr>
<tr>
<td></td>
<td>We are using the SAC MSI to measure the savings we are making by replacing conventional cotton use with more sustainable cotton options. The savings are calculated for GHG, water scarcity and abiotic resource depletion.</td>
</tr>
<tr>
<td>☐ We collect anecdotal feedback from our cotton suppliers/programs</td>
<td>☐ We collect qualitative feedback from our cotton suppliers/programs</td>
</tr>
<tr>
<td>☐ We collect quantitative feedback from our cotton suppliers/programs</td>
<td></td>
</tr>
</tbody>
</table>

Please provide any clarification and weblink as supporting evidence.

---

**Definitions - impact measuring:**

- **Measuring its sustainability impact:** a means of assessing the effectiveness of organizational activities and judging the significance of changes brought about by those activities. It refers here to measuring any environmental, socioeconomic or animal welfare change that may be adverse or beneficial and wholly or partially resulting from the company’s activities (e.g. implementation of a sustainability strategy, policy, project, etc.). It refers to feedstock production and/or FIBER/MATERIAL processing up to “pre-spinning stage” (spinning and processes beyond are excluded).

**Definitions - impact measuring approaches:**

- **Industry tools and databases:** industry-wide recognized tools and databases that provide data to estimate sustainability impacts, such as the Higg MSI or the WALDB.
  - **Higg MSI:** a cradle-to-gate material scoring tool, that quantitatively measures environmental impacts of material production in a common way. The scoring is based on LCAs. More information can be found [here](#).
  - **World Apparel & Footwear Life Cycle Assessment Database (WALDB):** was founded by Quantis together with a pre-competitive consortium leading organizations and companies from the apparel and footwear sector to deliver robust data for environmental impact assessment and footprinting. Built primarily on Life Cycle Assessment (LCA). More information can be found [here](#).
- **Anecdotal feedback:** refers to “little stories” that identify and illustrate sustainability impact of implemented strategies/policies/projects on FIBER/MATERIAL production.
- **Qualitative feedback:** information relative to sustainability impacts provided in a non-numerical way.
- **Quantitative feedback:** information relative to sustainability impacts provided as measured numerical data.

**Specifications:**

- **Impact measurement:** The quantitative basis for the informed management of sustainability. Measuring and proving impact is not easy. Challenges range from agreeing the best indicators, to ensuring the impact is long-term (sustained post-
intervention), comparative (against a control group), and robust (having the rigor and scale to be confident in the results).

- Measuring company impact requires knowing who your suppliers are and where they are located around the world. Impacts are contextual, climate, geography, socio-political demographics, culture, and education all come into play, and need to be considered when thinking about “having an impact”.

Further information:

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

**FM-6-b. Improvement**

**FM-6b-1. Can your company show improvements in its sustainability impact associated with FIBER / MATERIAL production?**

Example:

<table>
<thead>
<tr>
<th>CO-6b-1. Can your company show improvements in its sustainability impact associated with cotton production?</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ No</td>
</tr>
<tr>
<td>□ Yes, we can show qualitative evidence of a positive impact</td>
</tr>
<tr>
<td>For &quot;qualitative evidence&quot;, please provide details.</td>
</tr>
<tr>
<td>In association with a local NGO, we have been supporting cotton farmers to transition from conventional to organic farming in Odisha, India. The program has been ongoing for 5 years. There is a focus on food security and crop diversification including pest management techniques. Farmers say their yields are improving and the soil is getting healthier.</td>
</tr>
<tr>
<td>☑ Yes, we can show quantitative evidence of a positive impact</td>
</tr>
<tr>
<td>For &quot;quantitative evidence&quot;, please provide details.</td>
</tr>
<tr>
<td>In association with a local NGO, we have been supporting cotton farmers to transition from conventional to organic farming in Odisha, India. The program has been ongoing for 5 years. Soil quality measurements were carried out at the beginning of the project and every year since, the results (attached) show a significant improvement.</td>
</tr>
</tbody>
</table>

Definitions - sustainability impact improvements:

- Improvements in its sustainability impact: any environmental, socioeconomic or animal welfare beneficial change that may be wholly or partially resulting from the company’s activities (e.g. implementation of a sustainability strategy, policy, project, etc.). It refers to the outcomes and/or impacts of a company’s actions (interventions, investments, business models, etc.) to improve the sustainability of its FIBER/MATERIAL supply.

Definitions - impact evidence type:

- Qualitative evidence: evidence relative to sustainability impact improvements provided in a non-numerical way.
- Quantitative evidence: evidence relative to sustainability impact improvements provided as measured numerical data.

Definitions - general:

- Please refer to 6a-1 for other definitions.
Specifications:

- **Environmental indicators and impacts**: indicators include performance improvement in water, energy, carbon sequestration, GHG emissions, biodiversity, chemical use, waste generation, etc.
- **Socioeconomic impacts**: indicators, such as farmer livelihoods/living incomes, gender equality, food security, community resilience cannot be seen in isolation of environmental indicators and impacts but can be greatly influenced/improved through innovative business models and responsible sourcing practices.
Module: Cotton

This chapter includes additional fiber specific guidance. Please have a look at the generic guidance that is relevant for all fiber and material.

CO-P. Portfolio overview [non-scoring]

CO-P1. Does your company use cotton?

Definitions - cotton:
- **Cotton**: cotton is a fiber grown as a boll around the seeds of the cotton plant, a shrub native to tropical and subtropical regions.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

CO-P2. What does your company's cotton portfolio consist of?

Definitions - cotton portfolio options:
- **Conventional cotton (ConvCO)**: Conventional cotton includes all mainstream cotton not grown according to a more sustainable cotton standard. Typically, conventional cotton production involves the use of synthetic chemicals (pesticides and fertilizers and defoliants) and can be genetically modified.
- **Organic Fairtrade cotton (OFT)**: Organic Fairtrade cotton is cotton that is certified to both the Fairtrade and an organic standard at the farm (see organic cotton and Fairtrade cotton).
- **Organic cotton (OC)**: output of organic farms that have been certified by an accredited certification body to comply with the USDA National Organic Program (NOP), Regulation (EC) 834/2007, or any (other) organic standard that is approved by the IFOAM Family of Standards. More information here.
- **Fairtrade cotton (FT)**: Fairtrade is an initiative to make trade fair, empower small scale producers and workers and to foster sustainable livelihoods. More information here.
- **Cotton made in Africa (CmiA)**: Cotton made in Africa is an initiative of the Aid by Trade Foundation (AbTF) that helps smallholder cotton farmers in Africa to improve their living conditions. If your company used CmiA organic, please select “organic cotton”. More information here.
- **Better Cotton (BCI)**: Better Cotton Initiative – a not-for-profit organization aiming to make mainstream cotton production “better for the people who produce it, better for the environment it grows in and better for the sector’s future.” More information here.
- **REEL Cotton (REEL)**: Responsible Environment Enhanced Livelihoods – a program run by CottonConnect to educate and build the capacity of smallholder cotton farmers. More information here.
- **Abrapa (ABR)**: Brazilian cotton initiative. More information here.
- **Bayer e3 (e3)**: Bayer/BASF cotton initiative. Bayer e3 has been sold to BASF and is no longer called e3 now. However, in the reporting period it was still called Bayer e3. More information here.
- **Cleaner Cotton (CCO)**: California-farm based cotton program. More information here.
● **Field to Market (F2M):** US farming and supply chain program. More information [here](#).
● **ISCC certified (ISCC):** ISCC is applicable to all field crops, including cotton. ISCC ensures that crops are not produced on land with high biodiversity and high carbon stock, good agricultural practices are applied to protect soil, water, air, and that human, labor, land rights are respected. More information [here](#).
● **myBMP (BMP):** Australian cotton initiative. More information [here](#).
● **bioRe® Sustainable Cotton (bioRe):** organic cotton grown in farms supported by the bioRe Association. More information [here](#).
● **Regenerative Organic Cotton (ROC):** regenerative agriculture includes any agricultural practice that increases soil organic matter from baseline levels over time. It includes techniques such as cover cropping, no-till, and crop rotation. More information [here](#).
● **Transitional Organic Cotton (TOC):** cotton produced on sites in-conversion to organic.
● **Recycled cotton (rCotton):** Cotton that has been reprocessed from reclaimed material by means of a manufacturing process.Recycled cotton includes only **mechanically** recycled cotton. Chemically recycled cotton is a manmade cellulose fiber (MMCF) which has to be reported in the MMCF module.
● **Other cotton program (OtherCP):** any other cotton program not listed by Textile Exchange and considered by the company as more sustainable than conventional. Please specify the OtherCP in the designated comment box.

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

Further information:
- For a more detailed overview of different cotton standards, please have a look at the Textile Exchange Preferred Cotton Matrix [here](#).

**CO-1. Risk Management**

**CO-1a. Feedstock**

**CO-1a-1. How does your company manage environmental and socioeconomic risks associated with cotton cultivation?**

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

Definitions - risks related to cotton cultivation:
- **Child labor:** children's work which is of such a nature or intensity that it is detrimental to their schooling or harmful to their health and development (ILO).
- **Forced labor:** situations in which persons are coerced to work through the use of violence or intimidation, or by more subtle means such as accumulated debt, retention of identity papers or threats of denunciation to immigration authorities (ILO).
- **Other labor related risks:** risks of not complying to the [ILO Fundamental Principles and Rights at Work](#) and occupational safety and health risks beyond child labor and forced labor; e.g. compulsory labor, no freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.
- **Exposure to pesticides:** for agricultural practices that use pesticides, there is a high likelihood for workers to be directly exposed to chemicals that are harmful for human health, in particular if no protection measures are taken for storage, preparation, use and disposal of them. Illness and other health impacts can be acute or chronic.
Family and child exposure can also occur through unsafe handling and storage of chemicals.

- **Water scarcity**: here defined as ratio of freshwater use (both direct and indirect water) to water availability (Textile Exchange, based on the Water Footprint Network). The risk is the potential lack of sufficient available water resources to meet the demands of multiple water usage within a region.

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

- **Soil degradation**: a change in the soil health status resulting in a diminished capacity of the ecosystem to provide goods and services for its beneficiaries. Degraded soils do not provide the normal goods and services of the particular soil in its ecosystem (FAO). Soil degradation can result from the following processes but is not limited to: Soil salinization - accumulation of excess salts in the root zone resulting in a partial or complete loss of soil productivity (FAO). Soil erosion - natural process of soil loss or degradation that results in partial or complete loss of agricultural or livestock productivity. It can be naturally caused by the abrasive action of water or wind, and enhanced by overgrazing, or by unsustainable cultivation practices (FAO). Soil fertility loss - soil fertility is the capacity to receive, store and transmit energy to support plant growth. It is the component of overall soil productivity that deals with its available nutrient status, and its ability to provide nutrients out of its own reserves and through external applications for crop production (FAO). The soil fertility loss decreases overall soil productivity.

- **Biodiversity loss/land use change**: biodiversity loss is the loss of “the range of genetic differences, species differences and ecosystem differences in a given area” (UN). Negative land-use change: The extent, and type of land use directly affects wildlife habitat and thereby impacts local and global biodiversity. Human alteration of landscapes from natural vegetation to any other use typically results in habitat loss, degradation and fragmentation, all of which can have devastating effects on biodiversity. Land conversion is the single greatest cause of extinction of terrestrial species. (Bierregaard, Richard; Claude Gascon; Thomas E. Lovejoy; Rita Mesquita, eds. (2001). Lessons from Amazonia: The Ecology and Conservation of a Fragmented Forest. ISBN 0-300-08483-8).

- **Climate change**: risks of emitting or inhibiting the natural absorption of greenhouse gas which contribute to global warming and its subsequent consequences.

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

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

Definitions - general:

- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**CO-1a-2. How does your company manage environmental and socioeconomic risks associated with recycled cotton feedstock?**

Definitions - recycled cotton feedstock:

- **Recycled cotton feedstock**: pre- or post-consumer waste used as feedstock to produce recycled cotton.
Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**CO-1b. Processing**

**CO-1b-1. How does your company manage environmental and socioeconomic risks associated with cotton processing?**

Definitions - cotton processing:
- **Cotton processing**: refers to the processes required to transform cotton feedstock to cotton fiber, which corresponds to either ginning or mechanical recycling. Cotton ginning is the process of separating cotton fibers from their seeds.

Definitions - risks related to cotton processing:
- **Child labor**: children’s work which is of such a nature or intensity that it is detrimental to their schooling or harmful to their health and development (ILO).
- **Forced labor**: situations in which persons are coerced to work through the use of violence or intimidation, or by more subtle means such as accumulated debt, retention of identity papers or threats of denunciation to immigration authorities (ILO).
- **Other labor related risks**: risks of not complying to the [ILO Fundamental Principles and Rights at Work](#) and occupational safety and health risks beyond child labor and forced labor; e.g. compulsory labor, no freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.
- **Health and safety**: risks related to occupational health and safety in ginning facilities or cotton recycling facilities.
- **Energy use**: refers here to potentially high and inefficient energy use in production as well as the use of non-renewable energy.
- **Other key risks**: other high priority environmental and socioeconomic risks identified by your company.

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**CO-2. Investment**

**CO-2a-1. Does your company invest in the sustainability of cotton production?**

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**CO-3. Transparency**

**CO-3a. Country of Origin**

**CO-3a-1. Does your company know the countries of origin of its cotton?**

Definitions - country of origin:
- **Countries of origin of its cotton**: in the case of virgin cotton “country of origin” refers to the country where cotton is cultivated; in the case of recycled cotton “country of origin” refers to the country where recycled cotton feedstock (pre and/or post-consumer) is collected. Cotton cultivation is the act of preparing land, growing cotton...
on it and harvesting it. Recycled cotton feedstock is the pre or post-consumer waste used as feedstock to produce recycled cotton.

**Definitions - cotton portfolio options:**
- Please refer to question CO-P2 on cotton portfolio options for definitions.

**Definitions - general:**
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

**Fiber specific connections to other frameworks:**
This question is linked to the Sustainable Cotton Ranking, question 14 “Does your company publish a list of the country of origin of the cotton used?”.

**CO-3a-2. Does your company know where its cotton fiber is produced?**

**Definitions - country of processing:**
- **Country of processing:** country where cotton feedstock (virgin or recycled) is processed to cotton fiber, which corresponds to the country where either ginning or mechanical recycling is carried out.

**Definitions - cotton portfolio options:**
- Please refer to question CO-P2 on cotton portfolio options for definitions.

**Definitions - general:**
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

**CO-3b. Supply Chain Mapping**

**CO-3b-1. Has your company mapped out its cotton supply chains?**

**Definitions - cotton portfolio options:**
- Please refer to question CO-P2 on cotton portfolio options for definitions.

**Definitions - supplier levels:**
- **CMT:** cut, make and trim; suppliers that manufacture the final products.
- **Fabric producers:** suppliers that process cotton yarn into fabric.
- **Spinners:** suppliers that process (by spinning) ginned or recycled cotton fibers into yarn.
- **Ginner or shredder:** includes ginners for virgin cotton and shredders for recycled cotton. Ginners: suppliers that process harvest cotton in order to separate cotton fiber from cotton lint and seed. Shredders: suppliers that shred, cut and prepare the reclaimed cotton to be spun into recycled cotton yarn.
- **Feedstock supplier:** includes farms and recycled feedstock suppliers. Farms include cotton producers including cooperatives. Recycled feedstock suppliers are suppliers that provide the pre- or post-consumer cotton feedstock for recycling.

**Definitions - general:**
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.
CO-3c. Supplier Listings

CO-3c-1. Has your company published its supplier list?

Definitions - supplier levels:
- Please refer to question CO-3b-1. for fiber specific supplier levels.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

CO-4. Targets

CO-4a. Target Setting

CO-4a-1. Has your company set SMART targets for increasing the uptake of more sustainable cotton?

Definitions - general:
- More sustainable cotton: all cotton initiatives, standards and processes distinguished by the company to have a higher sustainability performance than conventional cotton. Example: the company defines sustainable cotton as organic or recycled.

Definitions - cotton portfolio options:
- Please refer to question CO-P2 on cotton portfolio options for definitions.

CO-4b. Public Commitments

CO-4b-1. Is your company a signatory to any public commitments on its use of cotton?

Definitions - commitments:
- Cotton 2025: signatories commit to source 100% of their cotton from the most sustainable sources by the year 2025. More information here.
- Uzbek Cotton Pledge: signatories to this pledge, commit to not knowingly source Uzbek cotton for the manufacturing of any products until the Government of Uzbekistan ends the practice of forced labor in its cotton sector. More information here.
- Turkmen Cotton Pledge: signatories to this pledge, commit to not knowingly source Turkmen cotton for the manufacturing of any products until the Government of Turkmenistan ends the practice of forced labor in its cotton sector. More information here.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.
CO-5. Uptake

CO-5a. Verification Model

CO-5a-1. Which model does your company use to verify uptake from its cotton programs?

Definitions - general:
- **Cotton program**: refers to all cotton initiatives, standards and processes distinguished by the company to have a higher sustainability performance than conventional cotton.

Definitions - cotton portfolio options:
- Please refer to question [CO-P2 on cotton portfolio options](#) for definitions.

Definitions - verification models:
- **Fairtrade**: Offers two models: Third party certification for segregated certified product and a mass-balance option called the Fairtrade Sourced Cotton Program. More information [here](#).
- **CmiA**: Cotton Made In Africa. Offers two chain of custody models: Mass balance and segregation (called Hard Identity Preserved). More information [here](#).
- **BCI**: Better Cotton Initiative. Mass balance chain of custody model that uses Better Cotton Claim Units (BCCUs) as a designated unit to track BCI cotton claims. More information [here](#).
- **REEL**: Farm Code. Offers end-to-end supply chain mapping and traceability using the CottonConnect traceability software tool “Tracebale” [here](#).
- **RCS**: Recycled Content Standard. Third party certification. Identity Preservation system based on transaction certificates (TC). More information [here](#).
- **SCS**: SCS Recycled Content Standard. Second party certification. More information [here](#).

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

CO-5b. Uptake reporting

CO-5b-1. Can your company report on its uptake of cotton?

Definitions - cotton portfolio options:
- Please refer to question [CO-P2 on cotton portfolio options](#) for definitions.

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.
Specification:
- **CMIA organic cotton** uptake volumes should be included in the total volume of organic cotton reported and not CMIA.
- **Abrapa** consumption uptake volumes should be reported separately only if they are not covered in the BCI volumes.
- **myBMP** consumption uptake volumes should be reported separately only if they are not covered in the BCI volumes.

Fiber specific connections to other frameworks:
- Signatories of the [Cotton 2025 commitment](#) are compelled to report their sustainable cotton consumption through the PFM benchmark survey in order to follow up progress towards the 2025 target.

**CO-5c. Recycled Details**

**CO-5c-1. Can your company report on the pre- and post-consumer breakdown of its recycled cotton?**

Definitions - recycled cotton breakdowns:
- **Pre-consumer recycled cotton**: cotton “diverted from the waste stream during the manufacturing process. Excluded is the reutilization of materials such as rework, regrind or scrap generated in a process and capable of being reclaimed within the same process that generated it.” (RCS).
- **Post-consumer recycled cotton**: cotton that has been reprocessed from reclaimed post-consumer material by means of a manufacturing process. Post-consumer is a descriptive term covering material, generated by the end-users of products, that has fulfilled its intended purpose or can no longer be used (including material returned from within the distribution chain) (ISO).

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**CO-6. Impact**

**CO-6a. Measurement**

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**CO-6b. Improvement**

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**Module: Down**

This chapter includes additional fiber specific guidance. Please have a look at the [generic guidance that is relevant for all fiber and material](#).
DN-P. Portfolio overview [non-scoring]

DN-P1. Does your company use down?

Definitions:
- **Down**: down and feather from waterfowl

DN-P2. What types of down does your company use?

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

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

Specification:
- Please specify the OtherDP in the designated comment box, if used.

DN-1. Risk Management

DN-1a. Feedstock

DN-1a-1. How does your company manage environmental and socioeconomic risks associated with geese and duck farming?

Definitions - geese and duck farming:
- **Geese and duck farming**: the act of raising the animals (feeding, sheltering and providing medical attention) up until slaughter.

Definitions - risks:
- **Force-feeding**: any form of feeding that forces the waterfowl to eat more than it wants/needs. In particular, this refers to manual intervention using mechanical
equipment (tubes) to increase the fat content, often for foie gras production (RDS v2.0).

- **Live-plucking**: any form of removing down and feather from living water-fowl as well as forced or assisted molting (RDS v2.0).
- **Other animal welfare risks**: hunger and thirst; discomfort; pain / injury / disease; no freedom to express normal behavior; fear and distress. The Five Freedoms see here.
- **Labor related risks**: risks of not complying to the ILO Fundamental Principles and Rights at Work and occupational safety and health risks; e.g. forced or compulsory labor, child labor, no freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.
- **Water pollution**: phenomenon in which water is polluted by deleterious substances (ISO 13315-1:2012(en), 3.18); e.g. nutrient and chemical (including pharmaceutical products) emissions to water body.
- **Soil contamination**: phenomenon in which soil is polluted by deleterious substances (ISO 13315-1:2012(en), 3.15); e.g. nutrient and chemical (including pharmaceutical products) emissions to soil.
- **Other key risks**: other high priority environmental and socioeconomic risks identified by your company.

**Definitions - general:**
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**DN-1a-2. How does your company manage environmental and socioeconomic risks associated with recycled down feedstock?**

**Definitions - recycled down feedstock:**
- **Recycled down feedstock**: post-consumer waste used as feedstock to produce recycled down.

**Definitions - general:**
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**DN-1b. Processing**

**DN-1b-1. How does your company manage environmental and socioeconomic risks associated with down processing?**

**Definitions - down processing:**
- **Down processing**: refers to the processes required to transform virgin or recycled down feedstock to its material form under which it can be used for a wide variety of end applications. Virgin down processing is the process of de-dusting, washing and drying down.

**Definitions - risks related to down processing:**
- **Water pollution**: phenomenon in which water is polluted by deleterious substances (ISO 13315-1:2012(en), 3.18); e.g. nutrient and chemical emissions to water body.
- **Water depletion**: The use or removal of water from a basin (watershed) that renders it unavailable for further use (UN).
- **Energy use**: refers here to potentially high and inefficient energy use in production as well as the use of non-renewable energy.
- **Health and safety**: risks related to occupational health and safety in ginning facilities.
- **Other labor related risks**: risks of not complying to the ILO Fundamental Principles and Rights at Work and occupational safety and health risks beyond child labor and forced labor; e.g. compulsory labor, no freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.
● **Other key risk**: other high priority environmental and socioeconomic risks identified by your company.

**Definitions - general:**
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

### DN-2. Investment

**DN-2a-1. Does your company invest in the sustainability of down production?**

**Definitions - general:**
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

### DN-3. Transparency

**DN-3a. Country of Origin**

**DN-3a-1. Does your company know the countries of origin of its down?**

**Definitions - country of origin:**
- **Countries of origin of its down**: in the case of virgin down “country of origin” refers to the country where geese and ducks are farmed, which might differ from where the animals were born; in the case of recycled down “country of origin” refers to the country where recycled down feedstock (pre and/or post-consumer) is collected. **Geese and duck farming**: the act of raising the animals (feeding, sheltering and providing medical attention) up until slaughter. **Recycled down feedstock**: post-consumer waste used as feedstock to produce recycled down.

**Definitions - down portfolio options:**
- Please refer to question DN-P2 for specific down portfolio options.

**Definitions - general:**
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**DN-3a-2. Does your company know the countries where your down is produced?**

**Definitions - country of processing:**
- **Countries where your down is produced**: refers to the country where virgin or recycled down feedstock is processed to its material form under which it can be used for a wide variety of end applications.

**Definition - down portfolio options:**
- Please refer to question DN-P2 for specific down portfolio options.

**Definitions - general:**
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.
DN-3b. Supply Chain Mapping

DN-3b-1. Has your company mapped out its down supply chains?

Definitions - down portfolio options:
- Please refer to question DN-P2 for specific down portfolio options.

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

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

DN-3c. Supplier Listings

DN-3c-1. Has your company published its down supplier list?

Definitions - supplier levels:
- Please refer to question DN-3c for the fiber specific supplier levels.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

DN-4. Targets

DN-4a. Target Setting

DN-4a-1. Has your company set SMART targets for increasing the uptake of more sustainable down?

Definitions - more sustainable down:
- More sustainable down: refers to all down initiatives, standards and processes distinguished by the company to have a higher sustainability performance than conventional down. Example: the company defines sustainable down as down from animals that have been raised with respect to animal welfare 5 freedoms.

Definitions - down portfolio options:
- Please refer to question DN-P2 for specific down portfolio options.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

DN-5. Uptake

DN-5a. Verification Model
DN-5a-1. Which verification model does your company use to verify uptake from its down programs?

Definitions - down programs:
- **Down programs**: refers to all down initiatives, standards and processes distinguished by the company to have a higher sustainability performance than conventional down.

Definitions - down portfolio options:
- Please refer to question DN-P2 for specific down portfolio options.

Definitions - verification models:
- **GOTS**: Global Organic Textile Standard. Third party assurance on organic product claims. Chain of Custody from farm to final product. Includes chemical requirements in the supply chain. Segregation model based on transaction certificates (TC). More information [here](#).
- **RDS**: Responsible Down Standard. Third party assurance on responsible down product claims. Chain of Custody from farm to final product. Segregation model based on transaction certificates (TC). More information [here](#).
- **Downpass**: Downpass standard (2017). Third party assurance on Downpass claims. More information [here](#).
- **TDS**: Traceable Down Standard. Third party assurance on TDS down product claims. Chain of Custody from farm to final product. Identity Segregation model based on transaction certificates (TC). More information [here](#).
- **RCS**: Recycled Content Standard. Third party assurance on recycled product claims. Chain of Custody from feedstock to final product. Segregation model based on transaction certificates (TC). More information [here](#).
- **GRS**: Global Recycled Standard. Third party assurance on recycled product claims. Chain of Custody from feedstock to final product. Includes chemical requirements in the supply chain. Identity Segregation model based on transaction certificates (TC). More information [here](#).
- **SCS**: SCS Recycled Content Standard. Second party certification. More information [here](#).

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

DN-5b. Uptake reporting

DN-5b-1. Can your company report on its uptake of down?

Definitions - down portfolio options:
- Please refer to question DN-P2 for specific down portfolio options.

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.
DN-6. Impact

DN-6a. Measurement

Definitions - general:

- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

DN-6b. Improvement

Definitions - general:

- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.
Module: Wool


This chapter includes additional fiber specific guidance.
Please have a look at the generic guidance that is relevant for all fiber and material.

WO-P. Portfolio overview [non-scoring]

WO-P1. Does your company use wool?

Definitions - wool:

- **Wool**: refers to sheep wool only in the survey. Other types of wool such as cashmere, mohair and others should be reported in the module “other fibers”.

Definitions - general:

- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

WO-P2. What types of wool does your company use?

Definitions - wool portfolio options:

- **Conventional wool (ConvW)**: conventional wool includes all mainstream wool not produced according to a more sustainable wool standard. Conventional wool production involves the risk of mulesing and other animal-welfare risks, amongst other impacts and risks.
- **Organic wool (OW)**: output of organic farms that have been certified by an accredited certification body to comply with the USDA National Organic Program (NOP), Regulation (EC) 834/2007, or any (other) organic standard that is approved by the IFOAM Family of Standards. More information here.
- **Responsible Wool Standard (RWS)**: Responsible Wool Standard – a Textile Exchange standard that ensures wool comes from sheep or goats that have been treated well. More information here.
- **ZQ New Zealand (ZQ-NZ)**: wool standard intended to address animal welfare, environmental and social considerations as well as wool quality. This option refers to wool certified ZQ in farms in New Zealand. More information here.
- **ZQ other countries (ZQ-Others)**: wool standard intended to address animal welfare, environmental and social considerations as well as wool quality. This option refers to wool certified ZQ in farms outside New Zealand. More information here.
- **Recycled wool (rWool)**: wool that has been reprocessed from reclaimed pre- and/or post-consumer material by means of a manufacturing process.
- **Other wool programs (OtherWP)**: if you are using any other more sustainable wool, please specify.
WO-1. Risk Management

WO-1a. Feedstock Production

WO-1a-1. How does your company manage environmental and socioeconomic risks associated with sheep farming?

Definitions - sheep farming:
- **Sheep farming**: the act of raising the animals (feeding, sheltering and providing medical attention) up until slaughter.

Definitions - risks related to sheep farming:
- **Mulesing**: mulesing is a surgical procedure during which the skin around the breech and tail area of Merino sheep is removed. It is usually carried out on young sheep before they reach six months of age. A local anesthetic is not used as this requires a veterinarian to administer the anesthetic and would make the operation prohibitively expensive. The loose skin is removed with a very sharp pair of shears. Once the wound has healed the skin become tight around the tail area and very little wool grows there. This permanently reduces the likelihood of urine and feces staining the area and making it attractive to the female Australian Sheep Blowfly. (University of Adelaide).
- **Further animal welfare risks**: hunger and thirst; discomfort; pain / injury / disease; no freedom to express normal behavior; fear and distress. The Five Freedoms see [here](#).
- **Land degradation**: land degradation has a wider scope than both soil erosion and soil degradation in that it covers all negative changes in the capacity of the ecosystem to provide goods and services ([FAO](#)). To avoid land degradation progressive methods of land management to protect soil health, biodiversity and native species should be implemented, e.g. mitigate damage and improve soil health, protect and improve land biodiversity, use of minimum amounts of fertilizers to meet the nutritional needs of the land and maintain its carrying capacity; use the minimum amount of pesticides to achieve adequate control of pest burden.
- **Labor related risks**: risks of not complying to the ILO Fundamental Principles and Rights at Work and occupational safety and health risks; e.g. forced or compulsory labor, child labor, freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.
- **Other key risks**: other high priority environmental and socioeconomic risks identified by your company.

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

WO-1a-2. How does your company manage environmental and socioeconomic risks associated with recycled wool feedstock?

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

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.
WO-1b. Processing

WO-1b-1. How does your company manage environmental and socioeconomic risks associated with wool processing?

Definitions - wool processing:

- **Wool processing**: refers to the processes required to transform virgin or recycled wool feedstock to wool fiber. Virgin wool processing is the process of cleaning, scouring and drying wool.

Definitions - risks related to wool processing:

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

Definitions - general:

- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

WO-2. Investment

WO-2a-1. Does your company invest in the sustainability of wool production?

Definitions - general:

- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.
WO-3. Transparency

WO-3a. Country of Origin

WO-3a-1. Does your company know the countries of origin of its wool?

Definitions - country of origin:
- **Countries of origin of its wool**: in the case of virgin wool "country of origin" refers to the country where sheep are farmed, which might differ from where the animals were born; in the case of recycled wool "country of origin" refers to the country where recycled wool feedstock (post and/or pre-consumer) is collected. Sheep farming: the act of raising the animals (feeding, sheltering and providing medical attention) up until slaughter. Recycled wool feedstock: pre or post-consumer waste used as feedstock to produce recycled wool.

Definitions - wool portfolio options:
- Please refer to question **WO-P2 for specific wool portfolio options**.

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

WO-3a-2. Does your company know where its wool fiber is produced?

Definitions - country of processing:
- **Country of processing**: country where wool feedstock (virgin or recycled) is processed to wool fiber.

Definitions - wool portfolio options:
- Please refer to question **WO-P2 for specific wool portfolio options**.

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

WO-3b. Supply Chain Mapping

WO-3b-1. Has your company mapped out its wool supply chains?

Definitions - wool portfolio options:
- Please refer to question **WO-P2 for specific wool portfolio options**.

Definitions - supplier levels:
- **CMT**: cut, make and trim; suppliers that manufacture the final products.
- **Wool processors**: suppliers that process the wool from raw fiber to fabric, including scouring, carding, combing, drawing, finishing, spinning and weaving.
- **Collector**: suppliers involved in the stages between the farms and the wool processors, including: wool handling, grading, logistics, storage, testing, trading and preparation for export.
- **Feedstock supplier**: includes farms or recycled feedstock suppliers. Farms: any site where animals are raised for food production or for their wool, which might differ from the site they were born. Recycled feedstock suppliers: suppliers that collect pre- and/or post-consumer wool.
Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

WO-3c. Supplier Listings

WO-3c-1. Has your company published its wool supplier list?

Definitions - supplier levels:
- Please refer to question WO-3b for fiber specific supplier levels.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

WO-4. Targets

WO-4a. Target Setting

WO-4a-1. Has your company set SMART targets for increasing the uptake of more sustainable wool?

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

Definitions - wool portfolio options:
- Please refer to question WO-P2 for specific wool portfolio options.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

WO-5. Uptake

WO-5a. Verification Model

WO-5a-1. Which verification model does your company use to verify uptake from its wool programs?

Definitions - wool programs:
- **Wool programs**: refers here to wool specific programs that distinguish a certain wool type by its sustainability performance when compared to the conventional option.

Definitions - wool portfolio options:
- Please refer to question WO-P2 for specific wool portfolio options.
Definitions - verification models:

- **GOTS**: Global Organic Textile Standard. Third party assurance on organic product claims. Chain of Custody from farm to final product. Includes chemical requirements in the supply chain. Segregation model based on transaction certificates (TC). More information [here](#).
- **RWS**: Responsible Wool Standard. Third party assurance on responsible wool product claims. Chain of Custody from farm to final product. Segregation model based on transaction certificates (TC). More information [here](#).
  - **RWS + ZQ**: refers to double certification RWS and ZQ
- **ZQ**: Third party assurance on ZQ wool product claims. Chain of Custody from farm to final product. Segregation model based on transaction certificates (TC). More information [here](#).
  - **ZQ New Zealand**: ZQ certification of farms in New Zealand
  - **ZQ other countries**: ZQ certification of farms outside of New Zealand
- **RCS**: Recycled Content Standard. Third party assurance on recycled product claims. Chain of Custody from feedstock to final product. Segregation model based on transaction certificates (TC). More information [here](#).
- **GRS**: Global Recycled Standard. Third party assurance on recycled product claims. Chain of Custody from feedstock to final product. Includes chemical requirements in the supply chain. Segregation model based on transaction certificates (TC). More information [here](#).
- **SCS**: SCS Recycled Content Standard. Second party certification. More information [here](#).

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

WO-5b. Uptake Reporting

**WO-5b-1. Can your company report on its uptake of wool?**

Definitions - wool portfolio options:
- Please refer to question WO-P2 for specific wool portfolio options.

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

Specifications:
- Please note that wool that is double certified according to the RWS and another wool program (e.g. ZQ, Ovis21, etc.) should be reported under RWS.

WO-5c. Recycled Content Details

**WO-5c-1 Can your company report on the pre and post consumer breakdown of its recycled wool?**

Definitions - breakdown of recycled wool:
- **Pre-consumer recycled wool**: wool “diverted from the waste stream during the manufacturing process. Excluded is the reutilization of materials such as rework,”
regrind or scrap generated in a process and capable of being reclaimed within the
same process that generated it." (RCS).

- **Post-consumer recycled wool**: wool that has been reprocessed from reclaimed
  post-consumer material by means of a manufacturing process. Post-consumer is a
descriptive term covering material, generated by the end-users of products, that has
fulfilled its intended purpose or can no longer be used (including material returned
from within the distribution chain) (ISO).

**WO-6. Impact**

**WO-6a. Measurement**

Definitions - general:

- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and
  further guidance.

**WO-6b. Improvement**

Definitions - general:

- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and
  further guidance.
Module: Leather

LE-P Portfolio | LE-1 Risks | LE-2 Investment | LE-3 Transparency | LE-4 Targets | LE-5 Uptake | LE-6 Impact

This chapter includes additional leather specific guidance.
Please have a look at the generic guidance that is relevant for all fiber and material types.

LE-P. Portfolio

LE-P1. Does your company use leather?

Definitions - leather and alternatives to leather:
- **Leather**: hide or skin tanned to be imputrescible (ISO 20346) and does not include alternatives to leather of non-animal origin.
- **Alternatives to leather**: material used to replace leather, for example by synthetic or biobased materials functionally similar to leather.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

LE-P2. What does your company’s leather portfolio consist of?

Definitions - leather portfolio options:
- **Bovine leather (BovineLE)**: hide or skin tanned to be imputrescible from bovines, including different cattle such as cow, buffaloes and similar.
- **Pig leather (PigLE)**: hide or skin tanned to be imputrescible from pigs.
- **Sheep leather (SheepLE)**: hide or skin tanned to be imputrescible from sheep.
- **Goat leather (GoatLE)**: hide or skin tanned to be imputrescible from goat.
- **Other leather (OtherLE)**: hide or skin tanned to be imputrescible from other than bovines, pigs, sheep or goat such as crocodile or fish leather. Other leather does not include recycled leather or any vegan alternative.
- **Organic leather (OLE)**: output of organic farms that have been certified by an accredited certification body to comply with the USDA National Organic Program (NOP), Regulation (EC) 834/2007, or any (other) organic standard that is approved by the IFOAM Family of Standards. More information here.
- **Recycled leather**: material that has been reprocessed from reclaimed pre- or post-consumer leather by means of a manufacturing process.
- **Other leather program (OtherLP)**: any leather program other than organic or recycled and considered by the company as more sustainable than conventional and impacting the feedstock production or tanning; e.g. Leather Working group. Please specify the “OtherLP” in the designated comment box.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

LE-P3. What type of leather tanning does your company use?

Definitions - tanning approaches:
- **Unknown**: company does not know what tanning method is used.
- **Chrome tanned leather**: leather tanned either solely with chromium salts or with chromium salts together with quite small amounts of some other tanning agent used...
merely to assist the chrome-tanning process, and not in sufficient amount to alter the essential chrome-tanned character of the leather (ISO 14930:2012(en), 3.4).

- **Chrome free leather**: also called FOC (free of chrome, chrome-free) labelled leather is tanned with tannins that do not contain chromium (III).
- **Vegetable-tanned leather**: leather tanned using tannins extracted from plant-based matter, such as tree bark prepared in bark mills.
- **Other**: leather tanned using any other tannins than chrome or vegetable tanning. Please specify the “Other” in the designated comment box.

Definitions - general:

- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**LE-1. Risk management**

**LE-1a. Feedstock Production**

**LE-1a-1. How does your company manage environmental and socioeconomic risks associated with livestock farming?**

Definitions - livestock farming:

- **Livestock farming**: the act of raising the animals (feeding, sheltering and providing medical attention) up until slaughter.

Definitions - risks related to livestock farming:

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

Definitions - general:

- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**LE-1a-2. How does your company manage environmental and socioeconomic risks associated with recycled leather feedstock?**

Definitions - recycled leather feedstock:

- **Recycled leather feedstock**: pre- or post-consumer waste used as feedstock to produce recycled leather.
Definitions - general:

- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**LE-1b. Processing**

**LE-1b-1. How does your company manage environmental and socioeconomic risks associated with leather processing?**

**Definitions - leather processing:**

- **Leather processing:** processes required to transform leather feedstock (hides or recycled feedstock) into leather for a wide variety of end applications, which corresponds to either preservation and tanning or recycling. Preservation and tanning includes a series of processes by which raw animal skins and hides are converted into leather. The tanning process stabilizes the protein of the raw hide or skin, preventing putrefaction, and preparing it for a wide variety of end applications. Preservation and tanning here refers to the following processing stages: preservation, all beamhouse stages and all tanning stages. Post-tanning stages (including retannage, dyeing, fatliquoring and other mechanical operations) are excluded.

**Definitions - risks related to leather processing:**

- **Air pollution:** usually the presence of substances in the atmosphere resulting either from human activity or natural processes, present in sufficient concentration, for a sufficient time and under circumstances such as to interfere with comfort, health or welfare of persons or the environment (ISO 4225:1994).
- **Water pollution:** phenomenon in which water is polluted by deleterious substances (ISO 13315-1:2012(en), 3.18); e.g. nutrient and chemical emissions to water body.
- **Water depletion:** the use or removal of water from a basin(a.k.a., watershed) that renders it unavailable for further use (UN).
- **Energy use:** refers here to potentially high and inefficient energy use in production as well as the use of non-renewable energy.
- **Occupational health and safety:** "concerns the physical and mental health of workers and includes the study of work methods, conditions of work and factors in the working environment that may cause diseases or injuries." As well as "the protection of workers' lives and physical well-being by eliminating or controlling risks in the working environment or the system of work within which workers operate." (ILO).
- **Other labor related risks:** risks of not complying to the ILO Fundamental Principles and Rights at Work; e.g. forced or compulsory labor, child labor, freedom of association
- **Other key risk:** other high priority sustainability risks related to leather processing identified by your company.

**Definitions - general:**

- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.
LE-2. Investment

LE-2a-1. Does your company invest in the sustainability of leather production?

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

Specification - examples:
- Responsible Leather Round Table (RLRT): The Responsible Leather Round Table (RLRT) is a platform where everyone can participate, share information and drive the development of an assessment tool for the leather industry. More information here.
- Leather Working Group: The objectives of this multi-stakeholder group are to develop and maintain protocols that assess the environmental compliance and performance capabilities of leather manufacturers and to promote sustainable and appropriate environmental business practices within the leather industry. More information here.

LE-3. Transparency

LE-3a. Country of Origin

LE-3a-1. Does your company know the countries of origin of its leather?

Definitions - country of origin:
- Countries of origin of its leather: in the case of virgin leather “country of origin” refers to the country where the livestock is farmed, which might differ from where the animals were born; in the case of recycled leather “country of origin” refers to the country where recycled leather feedstock (pre and/or post-consumer) is collected. Livestock farming refers to the act of raising the animals (feeding, sheltering and providing medical attention) up until slaughter. Recycled leather feedstock includes pre- or post-consumer waste used as feedstock to produce recycled leather.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

LE-3a-2. Does your company know where its leather is produced?

Definitions - country of processing:
- Where its leather is produced: refers to the country where leather feedstock (hides or recycled feedstock) is processed to leather for a wide variety of end applications, referring more specifically to the country where either tanning or recycling is carried out. Tanning includes a series of processes by which raw animal skins and hides are converted into leather. Tanning here refers to all tanning stages and excludes post-tanning stages (including retannage, dyeing, fatliquoring and other mechanical operations) and beyond.

Definitions - leather portfolio options:
- Please refer to question LE-P2 for leather portfolio options.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.
LE-3b. Supply Chain Mapping

LE-3b-1. Has your company mapped its leather supply chain?

Definitions - supplier levels:
- **CMT**: cut, make and trim; suppliers that manufacture the final products.
- **Finishing**: all post-tanning and finishing stages.
- **Tanning**: manufacturers that convert raw animal skins and hides into leather.
- **Direct farms**: farms where animals are raised up until slaughter.
- **Birth farms**: farms where animals are born. In some countries the birth farm and direct farm can differ, in particular for cattle and pigs.

Definitions - leather portfolio options:
- Please refer to question LE-P2 for leather portfolio options.

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

LE-3c. Supplier Listings

LE-3c-1. Has your company published its leather supplier list?

Definitions - supplier levels:
- Please refer to question LE-3b for supplier level definitions.

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

LE-4. Targets

LE-4a. Target Setting

LE-4a-1. Has your company set SMART targets for increasing the uptake of more sustainable leather?

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

Definitions - supply chain levels:
- **Farm/feedstock**: refers to livestock farming and recycled leather feedstock. Livestock farming means the act of raising the animals (feeding, sheltering and providing medical attention) up until slaughter. Recycled leather feedstock is pre- or post-consumer waste used as feedstock to produce recycled leather.
- **Tanning**: conversion of raw animal skins and hides into leather.
- **Other**: other supply chain level than farm/feedstock or tanning.

Definitions - leather portfolio options:
- Please refer to question LE-P2 for leather portfolio options.
Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

Specification:
- In the matrix, please select the supply chain level for which the SMART target has been set. Please specify the SMART target in the designated comment boxes below including the programs. Then specify the uptake target and unit as well as the further information in the matrix.
- Example for SMART target on farm/feedstock level: By 2020, 100% of our leather shall be deforestation free.
- Example for SMART target on tanning level: By 2025: 100% of our leather shall be from Fair Trade tanning sites.
- Please note that the SMART target(s) on another level (not farm/feedstock nor tanning) must be related to the aim to increase the uptake of more sustainable leather as defined by the company.

**LE-4b. Public Commitments**

**LE-4b-1. Is your company a signatory to any public commitments on its use of leather?**

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**LE-5. Uptake**

**LE-5a. Verification Model**

**LE-5a-1. Which model does your company use to verify uptake from its leather programs?**

Definitions - leather programs:
- **Leather programs**: refers to all leather initiatives, standards and processes distinguished by the company to have a higher sustainability performance than conventional leather.

Definitions - leather portfolio options:
- Please refer to question [LE-P2 for leather portfolio options](#).

Definitions - verification models:
- **RCS**: Recycled Content Standard. Third party assurance on recycled product claims. Chain of Custody from feedstock to final product. Segregation model based on transaction certificates (TC). More information [here](#).
- **GRS**: Global Recycled Standard. Third party assurance on recycled product claims. Chain of Custody from feedstock to final product. Includes chemical requirements in the supply chain. Segregation model based on transaction certificates (TC). More information [here](#).
Definitions - general:
● Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

LE-5b. Uptake Reporting

LE-5b-1. Can your company report on its leather usage?

Definitions - leather portfolio options:
● Please refer to question LE-P2 for leather portfolio options.

LE-5c. Recycled Details

LE-5c-1 Can your company report on the pre- and post-consumer breakdown of its recycled leather?

Definitions - breakdown of recycled leather:
● Pre-consumer recycled leather: leather “diverted from the waste stream during the manufacturing process. Excluded is the reutilization of materials such as rework, regrind or scrap generated in a process and capable of being reclaimed within the same process that generated it.” (RCS).
● Post-consumer recycled leather: leather that has been reprocessed from reclaimed post-consumer material by means of a manufacturing process. Post-consumer is a descriptive term covering material, generated by the end-users of products, that has fulfilled its intended purpose or can no longer be used (including material returned from within the distribution chain) (ISO).

Definitions - general:
● Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

LE-6. Impact

LE-6a. Measurement

Definitions - general:
● Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

LE-6b. Improvement

Definitions - general:
Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.
Module: Manmade Cellulosic Fibers

MC-P Portfolio | MC-1 Risks | MC-2 Investment | MC-3 Transparency | MC-4 Targets | MC-5 Uptake | MC-6 Impact

This chapter includes additional fiber specific guidance.
Please have a look at the generic guidance that is relevant for all fiber and material.

MC-P. Portfolio overview

**MC-P1. Does your company use manmade cellulosic fibers (MMCFs)?**

Definitions - Manmade cellulosic fibers:

- **Manmade cellulosic fibers (MMCFs):** fibers coming from cellulosic matter of plants or reclaimed feedstock that is processed into a pulp, dissolved and then re-generated into a staple or filament fiber through a chemical process. Manmade cellulosic fibers include Viscose (rayon), Modal, Lyocell, Acetate, Triacetate and Cupro. Feedstock include virgin wood, reclaimed feedstock like cotton linters and waste (e.g. citrus peel, straw, cardboard) or other feedstock like flax.

Definitions - general:

- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

Please note that new technologies such as Crailar and Spinnova are functionally equivalent to MMCFs but not technically. Manmade cellulosic fibers based on such new technologies should be reported under “other MMCFs”.

**MC-P2. What does your company's MMCF portfolio consist of?**

Definitions - MMCF portfolio options:

- **Conventional Viscose (ConvVis):** MMCF obtained by the viscose process (ISO). Feedstock is of unknown origin or uncertified forestry.
- **Conventional Lyocell (ConvLy):** MMCF obtained by dissolution, and an organic solvent (mixture of organic chemicals and water) spinning process, without formation of derivatives (EU Textile Labelling Regulation). Feedstock is of unknown origin or uncertified forestry.
- **Conventional Modal (ConvMod):** MMCF obtained by a modified viscose process having a high breaking force and high wet modulus (EU Textile Labelling Regulation). Feedstock is of unknown origin or uncertified forestry.
- **Conventional Acetate (ConvAce):** MMCF wherein less than 92 % but at least 74 % of the hydroxyl groups are acetylated (EU Textile Labelling Regulation). Feedstock is of unknown origin or uncertified forestry.
- **Viscose-FSC (Vis-FSC):** MMCF obtained by the viscose process (ISO). Feedstock is from FSC certified forestry and processed in facilities certified FSC chain of custody up to at least fiber level (includes FSC-pure and FSC-mix).
- **Viscose-PEFC (Vis-PEFC):** MMCF obtained by the viscose process (ISO). Feedstock is from PEFC certified forestry and processed in facilities certified PEFC chain of custody up to at least fiber level (includes PEFC-pure and PEFC-mix).
- **Viscose-FSC/PEFC (Vis-FSC/PEFC):** MMCF obtained by the viscose process (ISO). The participant knows that FSC or PEFC certified feedstock has been used but cannot distinguish whether it is FSC or PEFC. Processing facilities are certified FSC and/or PEFC chain of custody up to at least fiber level.
- **Viscose-Other FS (Vis-Other FS):** MMCF obtained by the viscose process (ISO). Feedstock is from forests certified by another standard than FSC or PEFC. Processing facilities may or may not be chain of custody certified.
- **Lyocell-FSC (Ly-FSC):** MMCF obtained by dissolution, and an organic solvent (mixture of organic chemicals and water) spinning process, without formation of derivatives (EU Textile Labelling Regulation). Feedstock is from FSC certified forestry and processed in facilities certified FSC chain of custody up to at least fiber level (includes FSC-pure and FSC-mix).
- **Lyocell-PEFC (Ly-PEFC):** MMCF obtained by dissolution, and an organic solvent (mixture of organic chemicals and water) spinning process, without formation of derivatives (EU Textile Labelling Regulation). Feedstock is from PEFC certified forestry and processed in facilities certified PEFC chain of custody up to at least fiber level (includes PEFC-pure and PEFC-mix).
- **Lyocell-FSC/PEFC (Ly-FSC/PEFC):** MMCF obtained by dissolution, and an organic solvent (mixture of organic chemicals and water) spinning process, without formation of derivatives (EU Textile Labelling Regulation). The participant knows that FSC or PEFC certified feedstock has been used but cannot distinguish whether it is FSC or PEFC. Processing facilities are certified FSC and/or PEFC chain of custody up to at least fiber level.
- **Lyocell-Other FS (Ly-Other FS):** MMCF obtained by dissolution, and an organic solvent (mixture of organic chemicals and water) spinning process, without formation of derivatives (EU Textile Labelling Regulation). Feedstock is from forests certified by another standard than FSC or PEFC. Processing facilities may or may not be chain of custody certified.
- **Modal-FSC (Mod-FSC):** MMCF obtained by a modified viscose process having a high breaking force and high wet modulus (EU Textile Labelling Regulation). Feedstock is from FSC certified forestry and processed in facilities certified FSC chain of custody up to at least fiber level (includes FSC-pure and FSC-mix).
- **Modal-PEFC (Mod-PEFC):** MMCF obtained by a modified viscose process having a high breaking force and high wet modulus (EU Textile Labelling Regulation). Feedstock is from PEFC certified forestry and processed in facilities certified PEFC chain of custody up to at least fiber level (includes PEFC-pure and PEFC-mix).
- **Modal-FSC/PEFC (Mod-FSC/PEFC):** MMCF obtained by a modified viscose process having a high breaking force and high wet modulus (EU Textile Labelling Regulation). The participant knows that FSC or PEFC certified feedstock has been used but cannot distinguish whether it is FSC or PEFC. Processing facilities are certified FSC and/or PEFC chain of custody up to at least fiber level.
- **Modal-Other FS (Mod-Other FS):** MMCF obtained by a modified viscose process having a high breaking force and high wet modulus (EU Textile Labelling Regulation). Feedstock is from forests certified by another standard than FSC or PEFC. Processing facilities may or may not be chain of custody certified.
- **Acetate-FSC (Ace-FSC):** MMCF wherein less than 92 % but at least 74 % of the hydroxyl groups are acetylated (EU Textile Labelling Regulation). Feedstock is from PEFC certified forestry and processed in facilities certified PEFC chain of custody up to at least fiber level (includes PEFC-pure and PEFC-mix).
- **Acetate-PEFC (Ace-PEFC):** MMCF wherein less than 92 % but at least 74 % of the hydroxyl groups are acetylated (EU Textile Labelling Regulation). Feedstock is from PEFC certified forestry, processed in facilities certified PEFC chain of custody and the fiber is labelled PEFC (includes PEFC-pure and PEFC-mix).
- **Acetate-FSC/PEFC (Ace-FSC/PEFC):** MMCF wherein less than 92 % but at least 74 % of the hydroxyl groups are acetylated (EU Textile Labelling Regulation). The participant knows that FSC or PEFC certified feedstock has been used but cannot distinguish whether it is FSC or PEFC. Processing facilities are certified FSC and/or PEFC chain of custody up to at least fiber level.
- **Acetate-Other (Ace-OtherFS):** MMCF wherein less than 92 % but at least 74 % of the hydroxyl groups are acetylated (EU Textile Labelling Regulation). Feedstock is from forests certified by another standard than FSC or PEFC. Processing facilities may or may not be chain of custody certified.
● **Recycled cellulose - Cupro (rCell-Cupro):** MMCF obtained by the cuprammonium process (EU Textile Labelling Regulation). An example is Asahi Kasei’s Bemberg™.

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

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

Definitions - forest level standards:

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

Definitions - general:

- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

Specification:

- Polynosic should be reported under Modal.
- Diacetate and Triacetate should be reported under Acetate.

Fiber specific connections to other frameworks:

This question is linked to CDP Forest F0.5 “Do you produce, use or sell materials or products that contain any forest risk commodities?”.

**MC-1. Risk Management**

**MC-1a. Feedstock Production**

**MC-1a-1. How does your company manage environmental and socioeconomic risks associated with forest based feedstock?**

Definitions - forest based feedstock:

- **Forest based feedstock:** production of cellulosic matter that can be processed into pulp and originates from forests (natural or plantations); e.g. wood. **Forest:** is defined by the FAO as land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10 percent, or trees able to reach these thresholds in situ. It does not include land that is predominantly under agricultural or urban land use.

Definitions - risks related to forest based feedstock:

- **Logging of high conservation value forests:** according to FAO high conservation value forests define as forests that possess one or more of the following attributes:
○ HCV1 Forest areas containing globally, regionally or nationally significant concentrations of biodiversity values (e.g. endemism, endangered species, refugia).
○ HCV2 Forest areas containing globally, regionally or nationally significant large landscape level forests, contained within, or containing the management unit, where viable populations of most if not all naturally occurring species exist in natural patterns of distribution and abundance.
○ HCV3 Forest areas that are in or contain rare, threatened or endangered ecosystems.
○ HCV4 Forest areas that provide basic services of nature in critical situations (e.g. watershed protection, erosion control).
○ HCV5 Forest areas fundamental to meeting basic needs of local communities (e.g. subsistence, health).
○ HCV6 Forest areas critical to local communities’ traditional cultural identity (areas of cultural, ecological, economic or religious significance identified in cooperation with such local communities) (FAO).

- **Deforestation**: deforestation is defined as the conversion of forest to non-forest (UNFCCC). All activities that contribute to deforestation should be considered, including illegal logging.
- **Biodiversity loss / land use change**: long-term or permanent qualitative or quantitative reduction in components of biodiversity and their potential to provide goods and services, to be measured at global, regional and national levels (UN). This can be related to a number of factors including: habitat loss and fragmentation, over-exploitation for commercialization, invasive species, pollution, global climate change and further factors.
- **Climate change**: refers to human activities that emit greenhouse gas or inhibit the natural absorption of greenhouse gas, which contribute to global warming and its subsequent consequences.
- **Risks for indigenous communities**: indigenous communities, peoples and nations are those which, having a historical continuity with pre-invasion and pre-colonial societies that developed on their territories, consider themselves distinct from other sectors of the societies now prevailing on those territories, or parts of them. They form at present non-dominant sectors of society and are determined to preserve, develop and transmit to future generations their ancestral territories, and their ethnic identity, as the basis of their continued existence as peoples, in accordance with their own cultural patterns, social institutions and legal system (Martinez Cobo, 1982).
- **Labor related risks**: risks of not complying to the ILO Fundamental Principles and Rights at Work and occupational safety and health risks; e.g. forced or compulsory labor, child labor, freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.
- **Other key risks**: other high priority environmental and socioeconomic risks identified by your company.

**Definitions - general:**
- Please look at the **generic FIBER / MATERIAL guidance** for general definitions and further guidance.

**Further information:**
- Canopy’s guidance for companies to develop policies. More information [here](#).
MC-1a-2. How does your company manage environmental and socioeconomic risks associated with recycled MMCF feedstock?

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

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**MC-1b. Processing**

**MC-1b-1. How does your company manage environmental and socioeconomic risks associated with pulp production?**

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

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

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.
MC-1b-1. How does your company manage environmental and socioeconomic risks associated with MMCF production?

Definitions - MMCF production:
- **MMCF production**: the chemical process of dissolving and re-generating cellulosic matter from pulp to a staple or filament fiber.

Definitions - risks related to MMCF production:
- Please refer to risks defined under **MC-1b-1. pulp production**.

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

MC-2. Investment

MC-2a-1. Does your company invest in the sustainability of MMCF production?

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

MC-3. Transparency

MC-3a. Country of Origin

MC-3a-1. Does your company know the countries of origin of its MMCF feedstock?

Definitions - country of origin:
- **Countries of origin of its MMCF feedstock**: in the case of forestry based MMCF, “country of origin” refers to the country where the forest is located; in the case of recycled feedstock based MMCF, “country of origin” refers to the country where recycled feedstock (agricultural, pre- and/or post-consumer) is collected; in the case of agricultural feedstock based MMCF, “country of origin” refers to the country where the feedstock is cultivated (act of preparing land, growing a crop on it and harvesting it).

Definitions - MMCF portfolio options:
- Please refer to question **MC-P2 on MMCF types** for definitions.

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

Fiber specific connections to other frameworks:
- This question is linked to the CDP Forest F1.1a “Indicate from which state/region(s) and municipality(ies) your disclosed commodity(ies) originate.”
MC-3a-2a. Please specify the countries where your MMCF pulp is produced.

Definitions - country of pulp production:
- Countries where your MMCF pulp is produced: country where the pulp used in the fiber production is produced.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

MC-3a-3. Does your company know where its MMCF fiber is produced?

Definitions - country of MMCF fiber production:
- Country of fiber production: country where the pulp is processed to MMCF.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

MC-3b. Supply Chain Mapping

MC-3b-1. Has your company mapped out its MMCF supply chains?

Definitions - supplier levels:
- CMT: cut, make and trim; suppliers that manufacture the final products.
- Fabric producers: suppliers that process MMC from yarn to fabric.
- Spinners: suppliers that process MMC fibers into yarn.
- Fiber producer: suppliers that process pulp into MMC fibers.
- Pulp producer: suppliers that produce pulp from virgin of recycled feedstock.
- Feedstock suppliers: suppliers that supply virgin or reclaimed cellulosic matter that can be processed into pulp.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

MC-3c. Supplier Listings

MC-3c-1. Has your company published its MMCF supplier list?

Definitions - supplier levels:
- Please refer to question MC-3b for fiber specific supplier levels.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.
MC-4. Targets

MC-4a-1. Has your company set SMART targets for increasing the uptake of more sustainable MMCFs?

Definitions - targets for the different supply chain levels:

- **Feedstock**: refers here to any SMART targets related to the uptake of more sustainable feedstock as defined by the company. Feedstock refers to the production of virgin or reclaimed cellulosic matter that can be processed into pulp. Example: By 2025 100% of our MMCF will be from sustainable feedstock. The company defines sustainable feedstock as FSC or PEFC certified forests or recycled feedstock.

- **Pulp**: refers here to any SMART targets related to the uptake of more sustainable pulp as defined by the company. Pulp is a lignocellulosic fibrous material prepared by chemically or mechanically separating cellulose fibers from the cellulosic feedstock (virgin or recycled). Example: By 2025 100% of our pulp will be produced in facilities compliant to the EU BAT for pulp production.

- **Fiber**: refers here to any SMART targets related to the uptake of MMCF fibers which were more sustainably products (on fiber level, here not referring to feedstock or pulp level). Fiber production is the chemical process of dissolving and re-generating cellulosic matter from pulp to a staple or filament fiber. Example: By 2025 100% of our MMCF will be from facilities compliant with the Changing Market Roadmap.

Definitions - MMCF portfolio options:

- Please refer to question MC-P2 on MMCF portfolio options.

Definitions - general:

- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

Specifications:

- Please provide the excerpt of the company's MMCF SMART targets related to feedstock, pulp and/or fiber production in the designated comment box and specify what programs are included.

Fiber specific connections to other frameworks:

- This question is linked to CDP Forest F6.1 “Has your company made a public commitment to reduce or remove deforestation and/or forest degradation from its direct operations and/or supply chain”.

- This question is linked to CDP Forest (F6.2) “Did you have any quantified targets for increasing sustainable production and/or consumption of your disclosed commodity(ies) that were active during the reporting year?”

- This question is linked to CDP Forest (F6.2a) Provide details of your target(s) for increasing sustainable production and/or consumption of the disclosed commodity(ies), and progress made.

Further information:

- **Canopy green shirt**: Canopy ranks viscose producers on their risk of sourcing from the world’s endangered forests. The best in class are categorized as green shirts. The ranking is published in Canopy's yearly Hot Button Report. More information here.
MC-4b-1. Has your company made any of the following public commitments in relation to its MMCF uptake?

Definitions - commitments:
- **CanopyStyle Commitment**: companies pledged to stop sourcing pulp from ancient and endangered forests. More information can be found [here](#).
- **Changing Markets Roadmap**: refers to Changing Markets’ Roadmap towards responsible viscose and modal fiber manufacturing. Signatories engage with their suppliers, calling on them to commit to closed-loop manufacturing by 2023-25. More information on the terms and conditions of the roadmap can be found [here](#).
- **Other public commitment**: refers to any other public commitment made by the company to source sustainable alternatives of MMCFs and not listed in the survey. Sustainable refers to the company's own definition.

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

MC-5. Uptake

MC-5a. Verification Model

MC-5a-1. Which model does your company use to verify uptake from its MMCF programs?

Definitions - MMCF portfolio options:
- Please refer to question MC-P2 for the specific MMCF portfolio options.

Definitions - verification models:
- **FSC**: Forest Stewardship Council (FSC) is an international not-for-profit established to promote responsible management of the world’s forests. More information can be found [here](#).
- **PEFC**: The Programme for the Endorsement of Forest Certification (PEFC) is an international, non-profit, non-governmental organization which promotes sustainable forest management through independent third party certification. More information can be found [here](#).
- **FSC/PEFC**: the participant knows that FSC or PEFC certified feedstock has been used but cannot distinguish whether it is FSC or PEFC.
- **RCS**: Recycled Content Standard. Third party assurance on recycled product claims. Chain of Custody from feedstock to final product. Segregation model based on transaction certificates (TC). More information [here](#).
- **GRS**: Global Recycled Standard. Third party assurance on recycled product claims. Chain of Custody from feedstock to final product. Includes chemical requirements in the supply chain. Segregation model based on transaction certificates (TC). More information [here](#).
- **SCS**: SCS Recycled Content Standard. Second party certification. More information [here](#).

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

Specification:
- Please note that this question only includes verification model used as a mean to verify claims made with regard to the use of more sustainable MMCF feedstock.
MC-5b-1. Can your company report on its uptake of MMCF?

Definitions - MMCF portfolio options:
- Please refer to question MC-3-a for the specific MMCF portfolio options.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

Fiber specific connections to other frameworks:
- This question is linked to CDP Forest 1.5a “Disclose your production and/or consumption data”.
- This question is linked to CDP Forest (F6.4) Do you specify any third-party certification schemes for your disclosed commodity(ies)? Indicate the volume and percentage of your production and/or consumption covered.
- This question is linked to SDG Indicator 15.2.1 Certified Forests %.

MC-5c. Recycled Details

MC-5C-1 Can your company report on the pre and post-consumer breakdown of its recycled MMCF?

Definitions - breakdown of recycled MMCFs:
- **Pre-consumer recycled MMCFs**: MMCF “diverted from the waste stream during the manufacturing process. Excluded is the reutilization of materials such as rework, regrind or scrap generated in a process and capable of being reclaimed within the same process that generated it.” (RCS).
- **Post-consumer recycled MMCFs**: MMCF that has been reprocessed from reclaimed post-consumer material by means of a manufacturing process. Post-consumer is a descriptive term covering material, generated by the end-users of products, that has fulfilled its intended purpose or can no longer be used (including material returned from within the distribution chain) (ISO).

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

MC-6. Impact

MC-6a. Measurement

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

MC-6b. Improvement

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.
Module: Polyester

PL-P Portfolio | PL-1 Risks | PL-2 Investment | PL-3 Transparency | PL-4 Targets | PL-5 Uptake | PL-6 Impact

This chapter includes additional fiber specific guidance. Please have a look at the generic guidance that is relevant for all fibers and materials.

PL-P. Portfolio overview [non-scoring]

PL-P1. Does your company use polyester fibers?

Definitions - polyester:
- Polyester is a manmade synthetic fiber “composed of linear macromolecules having in the chain at least 85% by mass of an ester of a diol and terephthalic acid” (ISO).

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

PL-P2. What does your company’s polyester portfolio consist of?

Definitions - polyester portfolio options:
- Conventional polyester (ConvPET): virgin polyester including all mainstream polyester derived from non-renewable fossil based resources, which are neither biobased nor recycled. Polyester refers here to PET and other polyester (e.g. PTT, PBT).
- Recycled polyester (rPET): polyester that has been reprocessed from reclaimed pre- and/or post-consumer material by means of a manufacturing process.
- Biobased polyester (bPET): polyester created from either a part percentage or 100% natural renewable resource. Polyester refers here to PET and other polyester (e.g. PLA, PTT, PBT).
- Other polyester program (OtherPET): any other polyester program not listed here and considered by the company as more sustainable than conventional. Please specify the OtherPET in the designated comment box. Polyester refers here to PET and other polyester (e.g. PTT, PBT).

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

PL-1. Risk Management

PL-1a. Feedstock Production

PL-1a-1. How does your company manage environmental and socioeconomic risks associated with fossil based feedstock?

Definitions - fossil based feedstock:
- Fossil based feedstock: the extraction of fossil based raw material and the production of monomers used in the production of polyester polymer.

Definitions - risks related to feedstock production:
- Depletion of fossil based resources: depletion of abiotic non-renewable resources.
- Climate change: risks of emitting greenhouse gas which contribute to global warming and its subsequent consequences.
Energy use: refers here to potentially high and inefficient energy use in production as well as the use of non-renewable energy.

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

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

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

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

Definitions - general:

Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

PL-1a-2. How does your company manage environmental and socioeconomic risks associated with recycled polyester feedstock?

Definitions - recycled polyester feedstock:

Recycled polyester feedstock: pre- or post-consumer waste used as feedstock to produce recycled polyester.

Definitions - general:

Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

PL-1a-3. How does your company manage environmental and socioeconomic risks associated with biobased polyester feedstock?

Definitions - biobased polyester feedstock:

Biobased polyester feedstock: plants and other renewable materials used to produce biobased polyester.

Definitions - general:

Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

PL-1b. Processing

PL-1b-1. How does your company manage environmental and socioeconomic risks associated with polyester production?

Definitions - polyester production:

Polyester production: processes required to transform polyester feedstock (virgin, recycled and biobased) to polyester fiber. Virgin polyester production refers to all chemical and mechanical processes included in the polymerization of polyester and
the production of the polyester fiber. Recycled polyester production refers to all chemical and mechanical processes required to transform recycled polyester to polyester fiber. Biobased polyester production refers to all chemical and mechanical processes included in the polymerization of polyester and the production of the polyester fiber.

Definitions - risks related to feedstock production:

- **Climate change**: risks of emitting greenhouse gas which contribute to global warming and its subsequent consequences.
- **Energy use**: refers here to potentially high and inefficient energy use in production as well as the use of non-renewable energy.
- **Labor related risks**: risks of not complying to the ILO Fundamental Principles and Rights at Work and occupational safety and health risks, e.g. forced or compulsory labor, child labor, freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.
- **Chemical related risks**: environmental, safety and occupational and public health risks related to the storage, handling, use, emission and disposal of chemicals in the fiber production process.
- **Microplastics**: risks that the production of the fiber will generate microplastics, defined as particles of less than 5mm in size.
- **Other key risks**: other high priority environmental and socioeconomic risks identified by your company.

Definitions - general:

- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**PL-2. Investment**

**PL-2a-1. Does your company invest in the sustainability of polyester production?**

Definitions - general:

- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**PL-3. Transparency**

**PL-3a. Country of Origin**

**PL-3a-1. Does your company know the countries of origin of its polyester?**

Definitions - country of origin:

- **Countries of origin of its polyester**: in the case of conventional polyester, “country of origin” refers to the country where the non-renewable resources are extracted. In the case of recycled polyester “country of origin” refers to the country where recycled polyester feedstock (pre- and/or post-consumer) is collected. In the case of biobased polyester “country of origin” refers to the country where biobased polyester feedstock is harvested. Recycled polyester feedstock is defined as pre- or post-consumer waste used as feedstock to produce recycled polyester. Biobased polyester feedstock includes and other renewable materials used to produce biobased polyester.

Definitions - polyester portfolio options:

- Please refer to question [PL-P2 for the specific polyester portfolio options](#).
Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

Specification:
- For biobased polyester, please specify feedstock crop used (or "nk" if not known).

**PL-3a-2. Does your company know where its polyester fiber is produced?**

Definitions - country of fiber production:
- **Country of processing**: country where polyester feedstock (virgin, recycled or biobased) is processed to polyester fiber.

Definitions - polyester portfolio options:
- Please refer to question [**PL-P2 for the specific polyester portfolio options**](#).

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**PL-3b. Supply Chain Mapping**

**PL-3b-1. Has your company mapped its polyester supply chains?**

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

Definitions - polyester portfolio options:
- Please refer to question [**PL-P2 for the specific polyester portfolio options**](#).

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.
PL-3c-1. Has your company published its polyester supplier list?

Definitions - polyester supplier levels:
- Please refer to question PL-3b for fiber specific supplier levels.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

PL-4. Targets

PL-4a. Target Setting

PL-4a-1. Has your company set SMART targets for increasing the uptake of more sustainable polyester?

Definitions - more sustainable polyester:
- More sustainable polyester: refers to all polyester initiatives, standards and processes distinguished by the company to have a higher sustainability performance than conventional polyester. Example: the company defines sustainable polyester as recycled.

Definitions - polyester portfolio options:
- Please refer to question PL-P2 for the specific polyester portfolio options.

Fiber specific connections to other frameworks:
- This question is linked to the Textile Exchange rPET commitment. More information here.

PL-4b. Public Commitments

PL-4b-1. Is your company a signatory to any public commitments on its use of polyester?

Definitions - fiber specific commitments:
- Textile Exchange rPET commitment: companies commit to increase their use of rPET by at least 25% by 2020. More information about the terms and conditions of the commitment can be found here.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

PL-5. Uptake

PL-5a. Verification Model

PL-5a-1. Which model does your company use to verify uptake from its polyester programs?

Definitions - polyester programs:
- Polyester programs: refers to all polyester initiatives, standards and processes distinguished by the company to have a higher sustainability performance than conventional polyester.
Definitions - polyester portfolio options:
- Please refer to question PL-P2 for the specific polyester portfolio options.

Definitions - verification models:

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

**PL-5b. Uptake Reporting**

**PL-5b-1. Can your company report on its polyester uptake?**

Definitions - polyester portfolio options:
- Please refer to question PL-P2 for the specific polyester portfolio options.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

Fiber specific connections to other frameworks:
- Signatories of the Textile Exchange rPET commitment are compiled to report their rPET consumption through the PFM benchmark survey in order to follow up progress towards the 2020 target.

**PL-5c. Recycled Details**

**PL-5c-1 Can your company report on the pre and post consumer breakdown of its recycled polyester?**

Definitions - breakdown of recycled polyester:
- **Pre-consumer recycled polyester**: polyester “diverted from the waste stream during the manufacturing process. Excluded is the reutilization of materials such as rework, regrind or scrap generated in a process and capable of being reclaimed within the same process that generated it,” (RCS).
- **Post-consumer recycled polyester**: Polyester that has been reprocessed from reclaimed post-consumer material by means of a manufacturing process. Post-consumer is a descriptive term covering material, generated by the end-users of products, that has fulfilled its intended purpose or can no longer be used (including material returned from within the distribution chain) (ISO).
  - **Recycled polyester made from plastic bottles**: refers here to polyester fiber produced from post-consumer plastic bottles.
  - **Recycled polyester made from post-consumer textiles**: refers here to polyester fiber produced from post-consumer textile waste.
○ Recycled polyester made from ocean waste: refers here to polyester fiber produced from plastic waste found in the sea/ocean or on beaches.

○ Recycled polyester made from other and/or unknown types of post-consumer materials: refers here to polyester fiber produced from post-consumer waste of unknown origin or of an origin not listed in the question.

Definitions - general:
● Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

PL-6. Impact

PL-6a. Measurement

Definitions - general:
● Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

PL-6b. Improvement

Definitions - general:
● Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.
Module: Nylon

PA-P Portfolio | PA-1 Risks | PA-2 Investment | PA-3 Transparency | PA-4 Targets | PA-5 Uptake | PA-6 Impact

This chapter includes additional fiber specific guidance. Please have a look at the generic guidance that is relevant for all fibers and materials.

PA-P. Portfolio overview [non-scoring]

PA-P1. Does your company use nylon/polyamide?

Definitions - nylon:
- **Nylon**: nylon, also called polyamide, is a manmade synthetic fiber “composed of linear macromolecules having in the chain recurring amide linkages at least 85% of which are joined to aliphatic or cycloaliphatic units” (ISO). Please note that all nylon types are considered under this module: nylon 6,6, nylon 6, nylon 6,12, and nylon 5,10 or other.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

PA-P2. What does your company’s nylon portfolio consist of?

Definitions - nylon portfolio options:
- **Conventional nylon (ConvPA)**: conventional nylon includes all mainstream nylon derived from non-renewable fossil based resources, which are neither biobased nor recycled.
- **Recycled nylon (rPA)**: nylon that has been reprocessed from reclaimed pre- and/or post-consumer material by means of a manufacturing process.
- **Biobased nylon (bPA)**: nylon created from either a part percentage or 100% natural renewable resource.
- **Other nylon program (OtherPA)**: any other nylon program not listed by Textile Exchange and considered by the company as more sustainable than conventional.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

Specification:
- Please specify the OtherPA in the designated comment box.

PA-1. Risk Management

PA-1a. Feedstock Production

PA-1a-1. How does your company manage environmental and socioeconomic risks associated with fossil based feedstock?

Definitions - fossil based feedstock:
- **Fossil based feedstock**: non-renewable raw material used in the production of nylon fiber.
Definitions - risks related to feedstock production:
- **Depletion of fossil based resources**: depletion of abiotic non-renewable resources.
- **Climate change**: risks of emitting greenhouse gas which contribute to global warming and its subsequent consequences.
- **Energy use**: refers here to potentially high and inefficient energy use in production as well as the use of non-renewable energy.
- **Labor related risks**: risks of not complying to the ILO Fundamental Principles and Rights at Work and occupational safety and health risks, e.g. forced or compulsory labor, child labor, freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.
- **Chemical related risks**: environmental, safety and occupational and public health risks related to the storage, handling, use, emission and disposal of chemicals in the fiber production process.
- **Risks for indigenous communities**: indigenous communities, peoples and nations are those which, having a historical continuity with pre-invasion and pre-colonial societies that developed on their territories, consider themselves distinct from other sectors of the societies now prevailing on those territories, or parts of them. They form at present non-dominant sectors of society and are determined to preserve, develop and transmit to future generations their ancestral territories, and their ethnic identity, as the basis of their continued existence as peoples, in accordance with their own cultural patterns, social institutions and legal system (Martinez Cobo, 1982).
- **Other key risks**: other high priority environmental and socioeconomic risks identified by your company.

Definitions - general:
- Please look at the *[generic FIBER / MATERIAL guidance]* for general definitions and further guidance.

**PA-1a-2. How does your company manage environmental and socioeconomic risks associated with recycled nylon feedstock?**

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

Definitions - general:
- Please look at the *[generic FIBER / MATERIAL guidance]* for general definitions and further guidance.

**PA-1a-3. How does your company manage environmental and socioeconomic risks associated with biobased nylon feedstock?**

Definitions - biobased nylon feedstock:
- **Biobased nylon feedstock**: plants and other renewable materials used to produce biobased nylon.

Definitions - general:
- Please look at the *[generic FIBER / MATERIAL guidance]* for general definitions and further guidance.
PA-1b. Processing

PA-1b-1. How does your company manage environmental and socioeconomic risks associated with nylon production?

Definitions - nylon production:
- **Nylon production**: refers to the processes required to transform nylon feedstock (virgin, recycled and biobased) to nylon fiber. Virgin nylon production refers to all chemical and mechanical processes included in the polymerization of nylon and the production of the nylon fiber. Recycled nylon production refers to all chemical and mechanical processes required to transform recycled nylon to nylon fiber. Biobased nylon production refers to all chemical and mechanical processes included in the polymerization of nylon and the production of the nylon fiber.

Definitions - risks related to feedstock production:
- **Climate change**: risks of emitting greenhouse gas which contribute to global warming and its subsequent consequences.
- **Energy use**: refers here to potentially high and inefficient energy use in production as well as the use of non-renewable energy.
- **Labor related risks**: risks of not complying to the ILO Fundamental Principles and Rights at Work and occupational safety and health risks; e.g. forced or compulsory labor, child labor, freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.
- **Chemical related risks**: environmental, safety and occupational and public health risks related to the storage, handling, use, emission and disposal of chemicals in the fiber production process.
- **Microplastics**: risks that the production of the fiber will generate microplastics, defined as particles of less than 5mm in size.
- **Other key risks**: other high priority environmental and socioeconomic risks identified by your company.

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

PA-2. Investment

PA-2a-1. Does your company invest in the sustainability of nylon production?

Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

PA-3. Transparency

PA-3a. Country of Origin

PA-3a-1. Does your company know the countries of origin of its nylon?

Definitions - country of origin of its nylon:
- **Country of origin of its nylon**: in the case of conventional nylon, “country of origin” refers to the country where the non-renewable resources are extracted; in the case of recycled nylon “country of origin” refers to the country where recycled nylon feedstock (post and/or pre-consumer) is collected; in the case of biobased nylon “country of origin” refers to the country where biobased nylon feedstock is harvested.
- **Recycled nylon feedstock**: pre- or post-consumer waste used as feedstock to produce recycled nylon.
- **Biobased nylon feedstock**: plants and other renewable materials used to produce biobased nylon.

**Definitions - nylon portfolio options:**
- Please refer to question [PA-P2 for the specific nylon portfolio options](#).

**Definitions - general:**
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**Specification:**
- For biobased nylon, please specify feedstock crop used (or "nk" if not known).

**PA-3a-2. Does your company know where its nylon fiber is produced?**

**Definitions - country of fiber production:**
- **Country of fiber production**: refers to the country where nylon feedstock (virgin, recycled or biobased) is processed to nylon fiber.

**Definitions - nylon portfolio options:**
- Please refer to question [PA-P2 for the specific nylon portfolio options](#).

**Definitions - general:**
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

**PA-3b. Supply Chain Mapping**

**PA-3b-1. Has your company mapped its nylon supply chains?**

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

**Definitions - nylon portfolio options:**
- Please refer to question [PA-P2 for the specific nylon portfolio options](#).
Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

**PA-3c-1. Has your company published its suppliers lists?**

Definitions - supplier levels:
- Please refer to question PA-3b. for fiber specific supplier levels.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

**PA-4. Targets**

**PA-4a. Target Setting**

**PA-4a-1. Has your company set SMART targets for increasing the uptake of more sustainable nylon?**

Definitions - more sustainable nylon:
- More sustainable nylon: all nylon initiatives, standards and processes distinguished by the company to have a higher sustainability performance than conventional nylon. Example: the company defines sustainable nylon as recycled.

Definitions - nylon portfolio options:
- Please refer to question PA-P2 for the specific nylon portfolio options.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

**PA-5. Uptake**

**PA-5a. Verification Model**

**PA-5a-1. Which model does your company use to verify uptake from its nylon programs?**

Definitions - nylon programs:
- Nylon programs: all nylon initiatives, standards and processes distinguished by the company to have a higher sustainability performance than conventional nylon.

Definitions - nylon portfolio options:
- Please refer to question PA-P2 for the specific nylon portfolio options.

Definitions - verification model options:
- GRS: Global Recycled Standard. Third party assurance on recycled product claims. Chain of Custody from feedstock to final product. Includes chemical requirements in...
the supply chain. Segregation model based on transaction certificates (TC). More information here.


Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

PA-5b. Uptake Reporting

PA-5b-1. Can your company report on its nylon uptake?

Definitions - nylon portfolio options:
- Please refer to question PA-P2 for the specific nylon portfolio options.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

PA-5c. Recycled Details

PA-5c-1 Can your company report on the pre- and post-consumer breakdown of its recycled nylon?

Definitions - recycled nylon breakdowns:
- Pre-consumer recycled nylon: nylon “diverted from the waste stream during the manufacturing process. Excluded is the reutilization of materials such as rework, regrind or scrap generated in a process and capable of being reclaimed within the same process that generated it.” (RCS).
- Post-consumer recycled nylon: nylon that has been reprocessed from reclaimed post-consumer material by means of a manufacturing process. Post-consumer is a descriptive term covering material, generated by the end-users of products, that has fulfilled its intended purpose or can no longer be used (including material returned from within the distribution chain) (ISO).
  - Recycled nylon made from post-consumer textiles: refers here to nylon fiber produced from post-consumer textile waste.
  - Recycled nylon made from ocean waste: refers here to nylon fiber produced from plastic waste found in the sea/ocean or on beaches.
  - Recycled nylon made from other and/or unknown types of post-consumer materials: refers here nylon fiber produced from post-consumer waste of unknown origin or of an origin not listed in the question.

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

PA-6. Impact

PA-6a. Measurement

Definitions - general:
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.
PA-6b. Improvement

Definitions - general:

- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.
Module: Portfolio - Other Fibers/Materials [non-scoring]

**OFM-P. Does your company use any other fibers or materials (excluding hard materials)?**

**Why is this important:**
In order to get an overview of a company’s overall fiber portfolio, it is important to capture all other fibers not yet included in the benchmark survey and used in the reporting period, and to distinguish those with sustainability standards, programs, and/or initiatives to improve sustainability. This section is also used by Textile Exchange to assess the transition of fiber uses and identify fibers of importance that should eventually be included in the benchmark survey.

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

**Example:**

<table>
<thead>
<tr>
<th>OFM-P. Does your company use any other fibers or materials?</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ No</td>
</tr>
<tr>
<td>☑ Yes, but we will not be completing this module</td>
</tr>
<tr>
<td>☑ Yes, and we wish to complete this module</td>
</tr>
</tbody>
</table>

**Definitions:**
- **Fiber:** unit of matter characterized by its flexibility, fineness, and high ratio of length to maximum transverse dimension (ISO 1968:2004).
- **Other fiber and materials:** other fibers refers here to fibers other than cotton, down, sheep wool, MMCFs, polyester and nylon. Other materials refers here to any flexible material (beyond fibers and leather) used for fashion, sports / outdoor or interior items. Example: polyurethane sheets used as leather alternative.

**OF-1. What other fibers does your company use?**

**Why is this important:**
In order to get an accurate account of the company’s overall fiber portfolio, it is important to include data on all fiber groups used, including .

Quick Navigation:
Profile | Scope | Strategy | Generic | Cotton | Down | Wool | Leather | MMCFs | Polyester | Nylon | Other | Circularity
Example:

**OF-1. What types of other fibers does your company use?**

*Please complete the table by selecting the other fibers your company used in the reporting period, and the estimated volumes:*

<table>
<thead>
<tr>
<th></th>
<th>Used</th>
<th>2018</th>
<th>Unit</th>
<th>2018 (MT)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hemp</td>
<td>Can fully report ▼</td>
<td>3</td>
<td>Metric tons ▼</td>
<td></td>
</tr>
<tr>
<td>Flax / linen</td>
<td>Can partially report ▼</td>
<td>4</td>
<td>Metric tons ▼</td>
<td></td>
</tr>
<tr>
<td>Ramie</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>Jute</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Kapok</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coir (coconut)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other plant fibers</td>
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<tr>
<td>Total Other plant</td>
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<tr>
<td>fibers</td>
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<tr>
<td>Silk</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cashmere</td>
<td>Can fully report ▼</td>
<td>8</td>
<td>Metric tons ▼</td>
<td></td>
</tr>
<tr>
<td>Mohair</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other wool / hairs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other animal fibers</td>
<td></td>
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<tr>
<td>Total Other animal</td>
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<tr>
<td>fibers</td>
<td></td>
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<tr>
<td>Acrylic</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Elastane</td>
<td>Can partially report ▼</td>
<td>2.2</td>
<td>Metric tons ▼</td>
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<tr>
<td>Other synthetic</td>
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<tr>
<td>fibers</td>
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</tr>
<tr>
<td>Total Other synthetic fibers</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other fiber</td>
<td>Used/cannot report ▼</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Other fibers</td>
<td></td>
<td>17.2</td>
<td>Metric tons ▼</td>
<td></td>
</tr>
</tbody>
</table>

For “other”, please specify.

_Azlon_

**Definitions:**

- **Other plant fibers:** refers to any natural plant based fiber other than: cotton, hemp, Flax/linen, Ramie, Jute, Kapok or Coir (coconut).
● **Other wool/hairs**: refers specifically to wool other than sheep, cashmere or mohair wool, including: alpaca, llama, camel, angora, vicuna, yak, guanaco, cashgora, beaver, otter, followed or not by the word ‘wool’ or ‘hair’.

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

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

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

● **Total other fibers**: refers to the sum of all fibers that are not covered in the modules included in the benchmark survey (i.e. fibers other than cotton, down, wool, MMCF, polyester and nylon).

**OF-2. Does your company use any sustainability programs for the fibers selected?**

**Why is this important:**

In order to capture a company’s progress towards sustainable sourcing of fibers, it is important to capture what fibers, including “other fibers”, are already covered by sustainability standards, programs, and/or initiatives to improve sustainability.
Example:

### OF-2. Does your company use any sustainability programs for the fibers selected?

<table>
<thead>
<tr>
<th>Fiber Type</th>
<th>No sustainable options were used</th>
<th>Organic</th>
<th>Recycled</th>
<th>Post-consumer recycled</th>
<th>Biobased</th>
<th>Other more sustainable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hemp</td>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Flax / linen</td>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Ramie</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Jute</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Kapok</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Coir (coconut)</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Other plant fibers</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Silk</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Cashmere</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☑</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Mohair</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Other wool / hairs</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Other animal fibers</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Acrylic</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Elastane</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☑</td>
<td>☐</td>
</tr>
<tr>
<td>Other synthetic fibers</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Other fibers</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

For “other”, please specify.

... 

**Definitions:**
- Please refer to question OF-P2 for "other fiber" definitions.
OF-3. Can your company report on its uptake of "other recycled fibers"?

Why is this important:
This breakdown of "other fibers" is important to compile the overall share of recycled fibers used over the reporting period.

Example:

<table>
<thead>
<tr>
<th>OF-3. Can your company report on its uptake of &quot;other recycled fibers&quot;?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Used</td>
</tr>
<tr>
<td>------</td>
</tr>
<tr>
<td>Other recycled (pre-consumer)</td>
</tr>
<tr>
<td>Other recycled (post-consumer)</td>
</tr>
<tr>
<td>Other recycled (pre or post consumer)</td>
</tr>
<tr>
<td>Other recycled (total)</td>
</tr>
</tbody>
</table>

Please specify “other”:
We used recycled cashmere.

Definitions:
- **Other recycled fibers**: refers to any other fiber than cotton, down, wool, MMCFs, polyester and nylon, diverted from the waste stream during the manufacturing process or made with reclaimed post-consumer material.
  - **Other recycled (pre-consumer)**: refers to any other fiber than cotton, down, wool, MMCFs, polyester and nylon, diverted from the waste stream during the manufacturing process.
  - **Other recycled (post-consumer)**: refers to any other fiber than cotton, down, wool, MMCFs, polyester and nylon, made with reclaimed post-consumer material.

OF-4. Can your company report on its uptake of "other renewable fibers"?

Why is this important:
This breakdown of "other fibers" is important to compile the overall share of renewable / biobased fibers used.
Example:

**OF-4. Can your company report on its uptake of "other renewable fibers"?**

<table>
<thead>
<tr>
<th>Used and can report</th>
<th>2018</th>
<th>Unit</th>
<th>2018 (mt)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other renewable / biobased fibers</td>
<td>15.2</td>
<td>Metric tons</td>
<td>15.2</td>
</tr>
</tbody>
</table>

For "other", please specify. We used biobased elastane over the reporting period.

**Definitions:**

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

**OF-5. Can your company report on its uptake of other fibers that are third-party certified?**

**Why is this important:**

This breakdown of other fibers is important to compile the overall share of certified fibers used.

**Example:**

<table>
<thead>
<tr>
<th>Used and can report</th>
<th>2018</th>
<th>Unit</th>
<th>2018 (mt)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other certified fibers</td>
<td>5</td>
<td>Metric tons</td>
<td>5</td>
</tr>
</tbody>
</table>

For "other", please specify. Our organic flax is GOTS certified and our recycled cashmere is GRS certified. Both certifications are carried out throughout the entire supply chain up to product level.

**Definitions:**

- **Other certified fiber**: here referring to certified fibers other than certified cotton, down, wool, MMCFs, polyester and nylon. Certified refers here to fiber production certification as well as supply chain verification model certification. Certification is defined as the assurance given by an independent certification body that a product, service or system meets the requirements of a standard (ISO). Here certification should be third-party. Third-party refers here to third-party certification. SO/IEC 17000 defines third party as a "conformity assessment activity that is performed by a person or body that is independent of the person or organization that provides the object, and of the user interests in that object".
OM-1. What other materials does your company use (excluding hard materials)?

Why this is important:
Companies and organizations have asked us to allow reporting and tracking the use of other materials through the CFMB. One area that was asked to cover are, for example, leather alternatives.

Example:

<table>
<thead>
<tr>
<th>OM-1. What other materials does your company use (excluding hard materials)?</th>
<th>Used</th>
<th>Please specify</th>
</tr>
</thead>
<tbody>
<tr>
<td>Synthetic materials</td>
<td>☑</td>
<td>PU used as leather alternative</td>
</tr>
<tr>
<td>Recycled materials</td>
<td>☑</td>
<td>Recycled PU used as leather alternative</td>
</tr>
<tr>
<td>Biobased materials</td>
<td>☑</td>
<td>Piñatex ®</td>
</tr>
<tr>
<td>Other materials</td>
<td>☑</td>
<td></td>
</tr>
</tbody>
</table>

For "other", please specify.
...

Definitions

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

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

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

- **Other materials**: here referring to any flexible material (not including fibers and leather) used for fashion, outdoor/sports or home textile items that is neither synthetics nor recycled or biobased.
Section 3: Circularity

CR-1 Strategy | CR-2 Reduce | CR-3 Design | CR-4 Collect | CR-5 Repair, reuse, resell | CR-6 Recycled Content

Why is this important:
Textiles are an everyday necessity, yet, the way textile products are made, used and disposed of today leads to significant volumes of waste and pollution. The concept of circularity in the textile industry is to transition to a circular economy that would benefit business, society, and the environment, by implementing strategies that entail gradually decoupling economic activity from the consumption of finite resources, and designing waste out of the system.

More information:
https://www.ellenmacarthurfoundation.org/our-work/activities/make-fashion-circular

CR-0. Do you wish to complete the circularity section?

Why this is important:
The circularity section is a new part of the survey as its importance is growing and we encourage all participants to respond to it - or as much as you can. However, participants may also choose to completely opt-out of this section. Please note that answering will be required if participants want to be eligible for the overall CFMB leaderboard.

Example:

CR-0. Do you wish to complete the circularity section?
☐ Yes
☐ No

CR-1a. Strategy

CR-1a-1. Does your company have a circularity strategy in place?

Why this is important:
Strategic planning is important because it provides direction and supports day-to-day decision making. A strategy defines longer-term goals, responsibilities, timelines and resources. The objective of this question is to determine if participants have started to strategically work on circular solutions.

Example:

CR-1a-1. Does your company have a circularity strategy in place?
☐ No
☐ Yes, our strategy covers decoupling economic growth from resource consumption
☐ Yes, our strategy covers waste prevention
☐ Yes, our strategy covers design for circularity
☐ Yes, our strategy covers material health
☐ Yes, our strategy covers new business models
☐ Yes, our strategy covers post-consumer textile collection
☐ Yes, our strategy covers the use of recycled fibers
☐ Yes, our strategy covers other important aspects of circularity

For “other important aspects”, please specify.
...

Please provide any clarification or weblink as supporting evidence.
www.sharksdontbite.com/circularity

Upload attachments
SharksDon'tBite-Circularity-Strategy.pdf

Definitions - circularity strategy:

- **Circularity strategy**: a plan of action designed to achieve circular economy objectives and commitments. The strategy sets the objectives, scope, timeline, responsibilities and resources to ensure that change is made. 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).

Definitions - elements of the circularity strategy:

- **Decoupling**: “The term decoupling refers to breaking the link between “environmental bads” and “economic goods. [...] Decoupling occurs when the growth rate of an environmental pressure is less than that of its economic driving force (e.g. GDP) over a given period. Decoupling can be either absolute or relative.” (OECD)
  - **Relative decoupling**: “Decoupling is said to be relative when the growth rate of the environmentally relevant variable is positive, but less than the growth rate of the economic variable.” (OECD)
  - **Absolute decoupling**: “is said to occur when the environmentally relevant variable is stable or decreasing while the economic driving force is growing.” (OECD)

- **Waste prevention**: any pre-consumer waste prevention through demand forecasting and/or on-demand production, by engaging with suppliers to address waste, by use of own unsold products or any other means.

- **Design for circularity**: proactive design strategies supporting the implementation of a circular textile economy, including for example design for repairability design for disassembly, design for durability, design for recyclability and design for biodegradability.

- **Material health**: avoiding chemicals of concern and shift to inherently safer chemicals; committing to continuous improvement toward greener chemistry (C2Ccertified); here also referring to the use of fibers more sustainably produced in their first life.

- **Business models**: any business model to extend the first life of a product such as reselling into other markets, upcycling products, repair services, leasing service or any other business model to extend the first life of our products.

- **Post-consumer textile collection**: any system to collect post-consumer textiles (e.g. in-store boxes, shipping system to send back used textiles or similar).

- **Use of recycled fibers**: uptake of fibers made from reclaimed feedstock.

Relevant links:

- **Global Fashion Agenda (GfA): 2020 Commitment**
CR-1a-2. Has your company aligned its circularity strategy with the SDGs?

Why is this important:
The Sustainable Development Goals set out to achieve a better and more sustainable future for all. Transitioning to a circular economy plays a strategic role in meeting the Goals, particularly SDG 12 Sustainable Consumption and Production. Global Goals concerning water, climate, energy, innovation, infrastructure, cities and wellbeing, among others align as well. Companies should carry out their own strategic mapping to determine the commonalities between circularity and their priority SDGs.

Example:

CR-1a-2. Has your company aligned its circularity strategy with the SDGs?

- No
- We are working on alignment
- We have aligned our circularity strategy with the SDGs

Please provide any clarification or weblink as supporting evidence.

www.sharksdontbite.com/circularity

Definitions:

- **Circularity strategy aligned with the SDGs**: circularity is an important part of the SDGs, particularly SDG 12.5 “By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse”. Drawing connections between a company’s circularity strategy and the SDGs helps drive home the opportunities for integration. The intention of this question is to ask whether your company has explicitly linked its circularity strategy to the SDGs.

CR-1b. Business Integration

CR-1b-1. Has your company integrated its circularity activities into business operations?

Why is this important:
The delivery of a circularity strategy is “everybody’s business” and should be embedded into the organization. In order to take action and create change, assigning roles and responsibilities in order to implement a strategy is indispensable.
Example:

**CR-1b-1. Has your company integrated its circularity activities into business operations?**

☐ No
☑ Yes, we have assigned staff responsibilities
☑ Yes, we have assigned accountability at a senior level
☑ Yes, we have embedded circularity into our business strategy

Please provide any clarification and weblink as supporting evidence.

We have formed a team of 5 employees from our 20-people CSR/Sustainability department which is responsible for circularity. Beyond that, 50% of our designers have been trained on circular design. Our communication/marketing team is responsible to communicate our engagement in the topic and recently launched a campaign on “zero waste”. 100% of our retail staff has been trained to inform our customers about our take-back scheme. Beyond that we have the aim to increase the share of recycled fibers from 5 to 10% and our sourcing team is responsible to meet this objective.

Upload attachments
SharksDontBite_Circularity_Strategy_2018.pdf

Definitions:

- **Assigned staff responsibilities**: teams/employees will be given specific tasks and responsibilities to implement the company’s circularity strategy.
- **Assigned accountability at senior level**: senior team members are responsible to achieve certain circularity related goals.
- **Embedded circularity into our business strategy**: integrating circularity into the core business strategy by developing plans to scale pilot projects, by making circularity “everybody’s business” and integrate circularity in existing management systems (e.g. policies, targets and incentive schemes).

**CR-1c. Investment**

**CR-1c-1. Does your company invest in circularity?**

Why is this important:

Circularity being a novel way of doing business, innovation is required and thereby investments are needed. Investment is important in order to scale circular approaches in the textile industry.

Example:

**CR-1c-1. Does your company invest in circularity?**

☐ No
☑ Yes, we invest in our internal operations and capacity building
☑ Yes, we invest in our supply chain operations
☑ Yes, we invest in circularity innovation and technology
☐ Yes, we make some of our investment outcomes open-source

Please provide any clarification and weblink as supporting evidence.

We have invested in trainings for our designers in circularity. Beyond that we invest in a Cotton Recycling Start-Up. The technology will be open-source for all but we believe it will
also have a positive financial impact for us - because of first mover advantages and very positive media coverage/reputation.

Please upload relevant document(s) and if available provide the weblink as evidence: www.sharksdontbite.com/goingcircular/innovations

Definitions:

- **Investment**: allocation of resources to achieve defined objectives and other benefits (ISO). An example is an investment in a startup which develops a new recycling technology, a sorting project or running an innovation incubator/award program. It can include investment in internal research and development (R&D) as well as external investments.
- **Invest in our internal operations and capacity building**: investment in internal systems to foster circularity and capacity building such as in employee trainings.
- **Invest in our supply chain operations**: investment in external systems to foster circularity in the supply chains (upstream and downstream) such as supplier projects, collection systems, infrastructure projects.
- **Invest in circularity innovation and technology**: investment in new technologies or processes such as a new fiber recycling approach or the development of new standards.
- **Make some of our investment outcomes open-source**: providing the general public access to investment outcomes such as technologies, supplier list or guidance documents.

CR-1d. Reporting

**CR-1d-1. Does your company publicly report on its circularity activities and progress?**

**Why is this important:**

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

**Example:**

CR-1d-1. Does your company publicly report on its circularity activities and progress?

- [ ] No
- [x] We have published our commitment to circularity
- [x] We have published our circularity strategy
- [x] We regularly report our circularity activities
- [x] We regularly report our circularity progress

Please provide any clarification and weblink as supporting evidence.

We report our progress towards our circularity commitments in our annual sustainability report.

Upload attachments

see page 18 www.sharksdontbite.com/sustainability_report_2018
Definitions:

- **Publicly reporting on its circularity activities and progress**: disclosure of company's actions and tracking results related to circular economy.
- **Commitment to circularity**: this refers to the binding a company has made to a course of actions of relevance to its circularity target(s). A public commitment leads to higher accountability than internal commitments.
- **Circularity strategy**: a plan of action designed to achieve circular economy objectives and commitments. The strategy sets the objectives, scope, timeline, responsibilities and resources to ensure that change is made.
- **Circularity activities**: any actions related to the circular economy including trainings, implementing sustainable design programs or sourcing recycled materials.
- **Circularity progress**: refers here to measurable movement towards a circularity related target over time. This may include progress in management, output or impact related KPIs (e.g. investment, uptake or impacts).

Relevant links:

- Global Fashion Agenda (GfA): [2020 Commitment](https://www.globalfashionagenda.org/
- Ellen MacArthur Foundation (EMF): [Make Fashion Circular](https://makefashioncircular.org/)
- Circle Economy: [Circle Textiles Program](https://www.circleeconomy.com/)

CR-2. Resource Use

**CR-2a. Decoupling growth and reducing waste**

**CR-2a-1. Does your company work on a strategy to decouple economic growth from resource use?**

Why is this important:
Decoupling economic growth from resource consumption is key to ensuring future economic growth while remaining within the planetary boundaries.

Example:

CR-2a-1. Does your company work on a strategy to decouple economic growth from resource use?

- No
- Yes, for the reduction of fibers and materials used relative to our economic growth
- Yes, for the absolute reduction of fibers/materials used

Please provide any clarification and weblink as supporting evidence.

We are developing a strategy to reduce the absolute volume of fibers used. The aim is to keep the volume of fibers used equal or lower compared to our projected 2020 consumption volumes for the years after 2020. We aim to reach this by shifting to more “product-as-a-service” business models such as leasing and sharing.


Definitions:

- **Decoupling**: “The term decoupling refers to breaking the link between “environmental bads” and “economic goods. [...] Decoupling occurs when the growth rate of an environmental pressure is less than that of its economic driving force (e.g. GDP) over a given period. Decoupling can be either absolute or relative.” ([OECD](https://www.oecd.org))
● **Relative to our economic growth:** “Decoupling is said to be relative when the growth rate of the environmentally relevant variable is positive, but less than the growth rate of the economic variable.” *(OECD)*

● **Absolute reduction:** absolute decoupling “is said to occur when the environmentally relevant variable is stable or decreasing while the economic driving force is growing.” *(OECD)*

### CR-2b. Waste Prevention

**CR-2b-1. Does your company work on preventing and reducing pre-consumer waste?**

**Why is this important:**

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 to find solutions and prevent pre-consumer waste.

**Example:**

<table>
<thead>
<tr>
<th>CR-2b-1. Does your company work on preventing and reducing pre-consumer waste?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ No</td>
</tr>
<tr>
<td>☐ Yes, through demand forecasting and/or on-demand production</td>
</tr>
<tr>
<td>☑ Yes, by engaging with suppliers to address waste</td>
</tr>
<tr>
<td>☐ Yes, use of our own unsold products</td>
</tr>
<tr>
<td>☐ Other</td>
</tr>
<tr>
<td>-</td>
</tr>
</tbody>
</table>

Please specify the level of the supply chain you are engaging with on pre-consumer waste and specify your activities.

*We have contacted 40% of our cut-make-trim supplier factories. They are reporting to us their pre-consumer waste volumes and types associated with the manufacturing of our products. We are currently exploring different ways to reduce pre-consumer waste such as zero-waste pattern design, improved IT-based pattern arrangement solutions and alternative high-value applications for the waste (e.g. cotton paper hangtags).*

Please provide any clarification and weblink as supporting evidence.

[www.sharksdontbite.com/circularity](http://www.sharksdontbite.com/circularity)

**Upload attachments**

- SharksDontBite-demand-forecasting-strategy.pdf
- SharksDontBite-supplier-program.pdf
- SharksDontBite-upcycling.pdf

**Definitions - pre-consumer waste:**

- **Pre-consumer waste:** material diverted from the waste stream during the manufacturing process. Excluded is the reutilization of materials such as rework, regrind or scrap generated in a process and capable of being reclaimed within the same process that generated it (ISO 14021:1999 and used in the GRS v4.0). Here referring to textile waste, i.e. material that is deemed unusable for its original purpose by the owner. Textile waste can include fashion and textile industry waste, created during fiber, textile and clothing production, and consumer waste, created during consumer use and disposal.
Definitions - approaches to prevent / reduce pre-consumer waste:

- **Demand forecasting**: refers to the process of predicting the future demand for the firm’s product. In other words, demand forecasting is comprised of a series of steps that involves the anticipation of demand for a product in future under both controllable and uncontrollable factors *(Business Jargons)*.

- **On-demand production**: business model where products are produced once they have been ordered.

- **Engaging with suppliers to address waste**: Any collaboration with suppliers on any supply chain level to reduce textile waste. This includes, for example, the introduction of more efficient pattern use and cutting systems or use of the last meters of fabric rolls, sometimes referred to as “deadstock material”.

- **Use of our own unsold products**: Using unsold products as resource for production by repairing or upcycling or reselling them in other markets. This can include various different types of use except shredding, landfilling, incinerating or any other waste stream. Unsold products refers to products which could not be sold in the intended way including faulty or sample products.

**CR-2c. Unsold pre-consumer products**

**CR-2c-1. Can your company report the volume of its unsold pre-consumer textile products?**

*Why is this important:*

Unsold products witness increased public attention. France, for example, is among the first countries to ban throwing away unsold textiles.

**Example:**

| CR-2c-1. Can your company report the volume of its unsold pre-consumer textile products? |
|----------------------------------|----------------------------------|
| ☐ No                              | ☐ We, can only report a rough estimate |
| ☐ Yes, we have some data but it is incomplete | ☐ Yes, we can report total volumes |

If your company cannot report volumes, please specify the barriers to reporting.

... 

**CR-2c-1a. Please report your volumes of unsold pre-consumer textile products.**

<table>
<thead>
<tr>
<th>Unsold pre-consumer textile products</th>
<th>2018</th>
<th>Unit</th>
<th>2018 (mt)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Can partially report ▼</td>
<td>160</td>
<td>kg</td>
<td>0.16</td>
</tr>
</tbody>
</table>

Please provide any clarification and weblink as supporting evidence.

The figures reported above include the unsold products in Europe. Our unsold products in Japan are not included.

Upload attachments
Definitions:

- **Unsold pre-consumer textile products**: products which could not be sold in the intended way as well as faulty or sample products.

Connections to other frameworks:

- **France - Circular Economy Roadmap**

**CR-2c-2. Can your company specify what happens to its unsold textile products?**

Why is this important:
Knowing what happens to unsold products is important in order to assess impacts and find solutions in order to keep materials in the high-value stream. Unsold textile products are a resource.

Example:

**CR-2c-2. Can your company specify what happens to its unsold textile products?**

<table>
<thead>
<tr>
<th>Methods</th>
<th>% of unsold products</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unknown</td>
<td>minority ▼</td>
</tr>
<tr>
<td>Resale under our own brand or through resale partners</td>
<td>none ▼</td>
</tr>
<tr>
<td>Second-hand in countries of collection</td>
<td>minority ▼</td>
</tr>
<tr>
<td>Second-hand in developing countries</td>
<td>minority ▼</td>
</tr>
<tr>
<td>Feedstock for recycled fibers</td>
<td>minority ▼</td>
</tr>
<tr>
<td>Downcycled as insulation or cleaning material</td>
<td>minority ▼</td>
</tr>
<tr>
<td>Landfilled or incinerated</td>
<td>don’t know ▼</td>
</tr>
<tr>
<td>Other</td>
<td>minority ▼</td>
</tr>
</tbody>
</table>

For "other", please specify.
*Other includes keeping a few samples in our inventory or donating them to our local NGO partner that distributes them to homeless people.*

Please provide any clarification and weblink as supporting evidence.
...

Upload attachments
*SharksDontBite-unsold-products.pdf*

Definitions:

- **Unsold textile products**: products which could not be sold in the intended way as well as faulty or sample products.
- **% of unsold products**: share of unsold textile products by weight under each category, e.g. the majority of our unsold products were sold to the second-hand market in developing countries.
- **Unknown**: products for which it is unknown what happens to them.
• **Resale under our own brand or through resale partners:** if products are re-sold - as is at a lower price or upcycled / refurbished - under own brand or through resale partners.

• **Second-hand in countries of collection:** products are sold to second-hand markets in countries of collection.

• **Second-hand in developing countries:** products are sold to second-hand markets in countries of collection.

• **Feedstock for recycled fibers:** if products are recycled, i.e. shredded and made into recycled yarn.

• **Downcycled as insulation or cleaning material:** if products are downcycled into lower value material such as insulation or cleaning material.

• **Landfilled or incinerated:** if products are sent to disposal areas or burnt.

• **Other:** any other method not listed above.

**CR-3. Design for Circularity**

**CR-3a-1. Has your company implemented design strategies for circularity?**

**Why is this important:**
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.

**Examples:**

```
<table>
<thead>
<tr>
<th>CR-3a-1. Has your company implemented design strategies for circularity?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ No</td>
</tr>
<tr>
<td>☑ Yes, design teams trained</td>
</tr>
<tr>
<td>Please indicate the coverage.</td>
</tr>
<tr>
<td>☑ Covers a minority</td>
</tr>
<tr>
<td>☑ Covers a majority</td>
</tr>
<tr>
<td>☑ Yes, design briefs include circularity aspects</td>
</tr>
<tr>
<td>Please indicate the coverage.</td>
</tr>
<tr>
<td>☑ Covers a minority</td>
</tr>
<tr>
<td>☑ Covers a majority</td>
</tr>
<tr>
<td>☑ Yes, products designed for durability</td>
</tr>
<tr>
<td>Please indicate the coverage.</td>
</tr>
<tr>
<td>☑ Covers a minority</td>
</tr>
<tr>
<td>☑ Covers a majority</td>
</tr>
<tr>
<td>☑ Yes, products designed for recyclability and/or biodegradability</td>
</tr>
<tr>
<td>Please indicate the coverage.</td>
</tr>
<tr>
<td>☑ Covers a minority</td>
</tr>
<tr>
<td>☑ Covers a majority</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CR-3a-1a. Please specify the scope of your design strategy for circularity.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Design teams trained in circular design</td>
</tr>
<tr>
<td>☐ None</td>
</tr>
<tr>
<td>☑ Minority: &lt;50%</td>
</tr>
<tr>
<td>☐ Majority: &gt;50%</td>
</tr>
<tr>
<td>Design briefs including circular design aspects</td>
</tr>
<tr>
<td>☐ None</td>
</tr>
<tr>
<td>☑ Minority: &lt;50%</td>
</tr>
<tr>
<td>☐ Majority: &gt;50%</td>
</tr>
</tbody>
</table>
```
Products designed for durability

- If “other”, please specify.

We have developed a new shirt collection designed for disassembly and repairability. All the collars of the shirts are removable and can be replaced with new collars.

Definition - circular design strategy:
- **Design strategies for circularity**: proactive design strategies supporting the implementation of a circular textile economy, including for example design for repairability, design for disassembly, design for durability, design for recyclability or design for biodegradability.

Definition - elements of the circular design strategy:
- **Design teams trained**: refers to designers and product developers who have been trained in circular design. This can be through a formal training or on-the-job training.
- **Design briefs including circular design aspects**: written description of how a new product should look and be produced - including circular design aspects such as design for recyclability, design for biodegradability, or design for repairability.
- **Products designed for durability**: products proactively designed for physical durability and/or emotional durability.
- **Products designed for recyclability**: products that are proactively designed for easy and full technical recyclability and do not release any chemicals of concern into the environment (material health).
- **Products designed for biodegradability**: products that are proactively designed for biodegradability and do not release any chemicals of concern into the environment (material health).

Definitions - share:
- **None**: if 0% (of the team members, design briefs or products) or unknown, please select this option.
- **Minority**: if less than 50% (of the team members, design briefs or products), please select this option.
- **Majority**: if more than 50% (of the team members, design briefs or products), please select this option.

Connection to other frameworks:
- This question is linked to the **Global Fashion Agenda 2020 Circular Fashion System Commitment (2020 Commitment)** - Action Point 1 “Implementing design strategies for cyclability”.
- The definitions on circular design principles is based on and aligned with Circle Economy, see: [https://www.circle-economy.com/the-7-key-elements-of-the-circular-economy](https://www.circle-economy.com/the-7-key-elements-of-the-circular-economy)
CR-3b-1. Is your company using a certification scheme for recyclability or biodegradability?

Why is this important:
Certification schemes offer credibility if a company wants to make claims on their products recyclability or biodegradability.

Example:

<table>
<thead>
<tr>
<th>CR-3b-1. Is your company using a certification scheme for recyclability or biodegradability?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ No</td>
</tr>
<tr>
<td>☐ Yes</td>
</tr>
</tbody>
</table>

Definitions:
- **Certification scheme:** any second or third party certification scheme to verify the claims made with regard to recyclable or biodegradable products. An example is the [Cradle to Cradle Certified™ Product Standard](https://www.cradle-tocradle.org/).  

CR-4. Business Models

CR-4a. Service Provision

CR-4a-1. Does your company offer means to extend the first life of products through innovative business models?

Why is this important:
Flows of money change in a circular economy. For instance, the pay-for-use model has a very different cash flow structure to the traditional pay-for-ownership approach. New business models such as repair services, selling as second hand or leasing are important drivers for circularity.

Example:

<table>
<thead>
<tr>
<th>CR-4a-1. Does your company offer means to extend the first life of products through innovative business models?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ No</td>
</tr>
<tr>
<td>☑ Yes, we resell into other markets</td>
</tr>
<tr>
<td>☑ Yes, we upcycle products</td>
</tr>
<tr>
<td>☐ Yes, we offer repair services</td>
</tr>
<tr>
<td>☑ Yes, we offer a leasing service</td>
</tr>
<tr>
<td>☐ Yes, we extend the first life of our products through other methods</td>
</tr>
</tbody>
</table>

For "other methods", please specify.

...

Connection to other frameworks:
- This question is linked to the [Global Fashion Agenda 2020 Circular Fashion System Commitment (2020 Commitment) - Action Point 3 "Increasing the volume of used garments and footwear resold"](https://www.globalfashionagenda.com/commitment-action-point-3)
CR-5. Textile Collection

CR-5a. Collected Post-consumer Textiles

CR-5a-1. Does your company offer a collection scheme for post-consumer textiles?

Why is this important:
Take-back schemes are a very important mean to collect used textiles in order to provide them a second life.

Example:

CR-5a-1. Does your company offer a collection scheme for post-consumer textiles?
☐ No
☐ We encourage our customers to pass on used textiles
☑ Yes, we offer collection services
  ☑ Yes, we provide customer information on what happens to their returned textiles
  ☐ Yes, we monitor and evaluate the scheme to inform improvement strategies

Please specify what type of collection scheme you offer (e.g. type of collection, incentive system, countries of collection, product lines covered)
We have in-store collection boxes in collaboration with I:CO in 3 of 5 sales countries (US, Germany, France). Customers receive 5% discount vouchers if they bring back used textiles.

Please provide any clarification and weblink as supporting evidence.

Definition - collection scheme:
- Collection scheme: any system to collect post-consumer textiles (e.g. in-store boxes, shipping system to send back used textiles or similar). This includes collaboration with NGOs or others to promote textile collection. Collection schemes are often also called take-back schemes. As many collection schemes also include the collection of textiles from other brands or retailers and not only taking back own products, the term collection scheme is used here.

Definitions - elements of the collection scheme:
- We encourage our customers to pass on used textiles: on-product labelling or other form of communication to positively influence and support customers to pass on their used textiles. This includes for example donation, resale, sharing or returning them to a textile collection point (e.g. in-store boxes offered by retailers).
- Offer collection services: offering a post-consumer textile collection scheme as defined above.
- Provide customer information on what happens to their returned textiles: public or on-demand disclosure of information what happens to collected textiles.
- Monitor and evaluate the scheme: regular review of the collection scheme and its effectiveness.

Connection to other frameworks:
- This question is partly aligned with the Global Fashion Agenda 2020 Circular Fashion System Commitment (2020 Commitment) - Action Point 2 "Increasing the volume of used garments and footwear collected".
CR-5a-2. Can your company report the volume of textiles collected through its collection scheme?

Why is this important:
Measuring the collection volumes is an important first step in order to set clear KPIs (key performance indicators) and measure progress.

Example:

<table>
<thead>
<tr>
<th>CR-5a-2. Can your company report the volume of textiles collected through its collection scheme?</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ No</td>
</tr>
<tr>
<td>□ We can only report a rough estimate</td>
</tr>
<tr>
<td>□ Yes, we have some data but it is incomplete</td>
</tr>
<tr>
<td>□ Yes, we can report total volumes</td>
</tr>
</tbody>
</table>

CR-5a-2a. Please report the volume of textiles collected through its collection scheme.

<table>
<thead>
<tr>
<th>Collection scheme textiles</th>
<th>Used</th>
<th>2018</th>
<th>Unit</th>
<th>2018 (mt)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Can fully report ▼</td>
<td>0.5</td>
<td>MT ▼</td>
<td>0.5</td>
<td></td>
</tr>
</tbody>
</table>

If your company cannot report volumes, please specify the barriers to reporting.
...

Please provide any clarification and weblink as supporting evidence.
...

Upload attachments
SharksDontBite-textile-collection-volumes.xls

Definitions - textiles collected:
- **Textiles collected**: any textile products collect through a collection scheme.
- **Collection scheme**: any system to collect post-consumer textiles (e.g. in-store boxes, shipping system to send back used textiles or similar). This includes collaboration with NGOs or others to promote textile collection. Collection schemes are often also called take-back schemes. As many collection schemes also include the collection of textiles from other brands or retailers and not only taking back own products, the term collection scheme is used here.

Connection to other frameworks:
- This question is linked to Global Fashion Agenda 2020 Circular Fashion System Commitment (2020 Commitment) - Action Point 2.
- This question is linked to GRI 301-3 Reclaimed Products.

CR-5a-3. Can your company identify what happens to its collected textiles?

Why is this important:
Knowing what happens to collected textile products helps your company to understand the full life cycle, identify and measure impacts associated with textile collection, develop
strategies for higher-value (more impactful) options and get insights into how design teams can improve the design for circularity.

Example:

<table>
<thead>
<tr>
<th>CR-5a-3. Can your company identify what happens to its collected textiles?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Methods</strong></td>
</tr>
<tr>
<td>Unknown</td>
</tr>
<tr>
<td>Resale under our own brand</td>
</tr>
<tr>
<td>Second-hand in countries of collection</td>
</tr>
<tr>
<td>Second-hand in developing countries</td>
</tr>
<tr>
<td>Feedstock for recycled fibers</td>
</tr>
<tr>
<td>Downcycled as insulation or cleaning material</td>
</tr>
<tr>
<td>Landfilled or incinerated</td>
</tr>
<tr>
<td>Other</td>
</tr>
</tbody>
</table>

For "other", please specify.

Please provide any clarification and weblink as supporting evidence.

**Definitions - collected textiles:**
- **Collected textiles:** textile products which were collected by companies and/or partners through textile collection schemes.

**Definitions - % of collected volume:**
- **% of collected volume:** share of collected textiles by weight under each category, e.g. the majority of our collected textiles were sold to the second-hand market in developing countries.

**Definitions - methods:**
- Please see question CR-2c-2 for definitions.

**Connection to other frameworks:**
- This question is connected to GRI 301-3 "% of reclaimed materials".

**CR-6. Recycled Content**

**CR-6a. Recycled Inputs**

**CR-6a-1. Share of recycled fibers**

The data on recycled fibers will be automatically taken from the fiber modules. There is no need to add additional information here.
CR-6a-2. Share of post-consumer recycled fibers

The data on recycled fibers will be automatically taken from the fiber modules. There is no need to add additional information here.

Connection to other frameworks:
- This indicator is linked to GRI 301-2 “Recycled input materials used”
- This indicator is linked to Global Fashion Agenda (GfA) 2020 Commitment, Action Point 4 “Increasing the share of garments and footwear made from recycled post-consumer textile fibers”.

Fiber Calculation Metadata Form

Please see the Fiber Calculation Guide for details.

Submission

SO-1. Declaration

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

Example:

<table>
<thead>
<tr>
<th>SO-1. Declaration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Our Corporate Fiber &amp; Materials Benchmark Survey has now been submitted. All answers have been provided in good faith and to the best of our knowledge are valid and complete.</td>
</tr>
</tbody>
</table>

Roberta Shark
Signature

SO-1-1. Name
Roberta Shark

SO-1-2. Title
Senior Sustainability Manager

SO-1-3. Date
June 20, 2019

SO-2. Feedback

SO-2-1. How do you rate your experience on the benchmark submission?

Why this is important:
Your feedback helps us to understand your experience on the benchmark submission in order to continuously improve the journey.
Example:

SO-2.1. How do you rate your experience on the benchmark submission?
○ Very good
□ Good
○ Neutral
○ Bad
○ Very bad

Further feedback for Textile Exchange.
...

Portfolio Summary

PS-1. Portfolio Overview (total)
Connection to other frameworks:
● This indicator is linked to GRI 301-1 “Materials used by weight or volume”.
● The categorization of fibers is linked to the EU and US Fiber Labelling regulations.

PS-2. Share of recycled fibers
Connection to other frameworks:
● This indicator is linked to GRI 301-2 “Recycled input materials used”

PS-3. Share of post-consumer recycled fibers
Connection to other frameworks:
● This indicator is linked to Global Fashion Agenda (GfA) 2020 Commitment, Action Point 4 “Increasing the share of garments and footwear made from recycled post-consumer textile fibers”.

PS-4. Share of renewable fibers
Connection to other frameworks:
● This indicator is linked to GRI 301-1 “Materials used by weight or volume” by i. non-renewable materials used and ii. renewable materials used.

PS-5. Share of non-fossil fibers
Definition:
● Non-fossil: includes renewable and recycled fibers
Connection to other frameworks:
● This indicator is linked to GRI 301-1 “Materials used by weight or volume” by i. non-renewable materials used and ii. renewable materials used.
PS-6. Share of certified fibers

Connection to other frameworks:
- This indicator is linked to SASB CG-AA-440a.2. Percentage of raw materials third-party certified to an environmental and/or social sustainability standard, by standard.

PS-7. Volume of unsold products

Connections to other frameworks:
- France - Circular Economy Roadmap

PS-8. Volume of collected post-consumer textiles

Connection to other frameworks:
This question is connected to GRI 301-3 “% of reclaimed materials”
Linkages to other frameworks

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

CDP Forests

<table>
<thead>
<tr>
<th>CFMB</th>
<th>CDP Forest</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><a href="https://www.cdp.net/en/forests">https://www.cdp.net/en/forests</a></td>
</tr>
<tr>
<td>MC-P2. Types of MMCFs used</td>
<td>F0.5 Forest Risk Commodities used</td>
</tr>
<tr>
<td>MC-3a-1. Country of origin of the MMCFs</td>
<td>F1.1a &quot;Indicate from which state/region(s) and municipality(ies) your disclosed commodity(ies) originate.&quot;</td>
</tr>
<tr>
<td>MC-5b. Sourcing volume for different MMC types (in mt)</td>
<td>F1.5a &quot;Disclose your production and/or consumption data&quot;</td>
</tr>
<tr>
<td>MC-4. Targets</td>
<td>F6.1 “Has your company made a public commitment to reduce or remove deforestation and/or forest degradation from its direct operations and/or supply chain”</td>
</tr>
</tbody>
</table>

GfA 2020 Commitment

<table>
<thead>
<tr>
<th>CFMB</th>
<th>GfA 2020 Commitment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>globalfashionagenda.com/commitment</td>
</tr>
<tr>
<td>PS-3. Share of post-consumer recycled fibers</td>
<td>Action Point 4 “Increasing the share of garments and footwear made from recycled post-consumer textile fibers”.</td>
</tr>
</tbody>
</table>

GRI

<table>
<thead>
<tr>
<th>CFMB</th>
<th>GRI</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><a href="https://www.globalreporting.org/standards/">https://www.globalreporting.org/standards/</a></td>
</tr>
<tr>
<td>PS-1. Portfolio Overview (total)</td>
<td>GRI 301-1 “Materials used by weight or volume”</td>
</tr>
<tr>
<td>PS-2. “Recycled fibers used and share of recycled fibers”</td>
<td>GRI 301-2 “Recycled input materials used” GRI 301-2a “Percentage of recycled input materials used to manufacture the organization’s primary products and services”</td>
</tr>
<tr>
<td>CR-4b. Volumes of textiles collected (and P1 fibers used)</td>
<td>GRI 301-3 Reclaimed products (as % of sold products)</td>
</tr>
</tbody>
</table>

More information in our SDG mapping document.
OECD

<table>
<thead>
<tr>
<th>CFMB</th>
<th>OECD Due Diligence Guidance</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO-1, DN-1, WO-1, LE-1, MC-1, PL-1, PA-1 - Risk management incl. policies covering key risk per fiber type S-1 Strategy S-2 Accountability S-3 Internal Engagement</td>
<td>1. Embed responsible business conduct in enterprise policy and management systems</td>
</tr>
<tr>
<td>CO-1, DN-1, WO-1, MC-1, LE-1, PL-1, PA-1 - Risk management</td>
<td>2. Identify actual and potential harms in the enterprise’s own operations and in its supply chain.</td>
</tr>
<tr>
<td>CO-1, DN-1, WO-1, MC-1, LE-1, PL-1, PA-1 - Risk management</td>
<td>3. Cease, prevent and mitigate harm in the enterprise’s own operations and in its supply chain.</td>
</tr>
<tr>
<td>CO-5, DN-5, WO-5, MC-5, LE-5, PL-5, PA-5 - Uptake of more sustainable fibers</td>
<td>4. Track</td>
</tr>
<tr>
<td>S-6 Company reporting</td>
<td>5. Communicate</td>
</tr>
<tr>
<td><em>not covered as focus of CFMB is on prevention of harm</em></td>
<td>6. Provide for or co-operate in remediation when appropriate.</td>
</tr>
</tbody>
</table>

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

Partnership for Sustainable Textiles
More details can be found in the Fiber Calculation Guide.

SAC Higg BRM
The CFMB questions have been mapped to the Sustainable Apparel Coalition - Brand and Retailer Module (SAC BRM) and are aiming for alignment. As the BRM was still in development at the time of finalizing this Guide, we have not included specific references here.

SASB

<table>
<thead>
<tr>
<th>CFMB</th>
<th>SASB</th>
</tr>
</thead>
<tbody>
<tr>
<td>PS-6. Share of certified fibers</td>
<td>CG-AA-440a.2. Percentage of raw materials third-party certified to an environmental and/or social sustainability standard, by standard</td>
</tr>
</tbody>
</table>
Risk management with sourcing priority raw materials

SCAP 2020 (Wrap UK)
More details can be found in the Fiber Calculation Guide.

Science Based Targets (SBTs)

<table>
<thead>
<tr>
<th>CFMB</th>
<th>SBTs</th>
</tr>
</thead>
<tbody>
<tr>
<td>S-1b Public commitments</td>
<td>linked to SBTs</td>
</tr>
</tbody>
</table>

https://sciencebasedtargets.org/sector-development/apparel/

Sustainable Development Goals and the CFMB
See the SDG Guidance Document

Further reading

Sustainability Standards and the SDGs
- ISEAL Standards and the SDGs: [here](#).
- ISEAL/WWF Report SDGs Mean Business: How credible standards can help companies deliver the 2030 agenda: [here](#).
- United Nations Forum on Sustainability Standards (UNFSS) – Voluntary Sustainability Standards (VSS) and the SDGs: [here](#).

United Nations Global Compact

<table>
<thead>
<tr>
<th>CFMB</th>
<th>UNGC</th>
</tr>
</thead>
<tbody>
<tr>
<td>S-1a-2. Sustainable Development Goals (SDGs)</td>
<td>UNGC Communication on Progress (COP) section on SDGs</td>
</tr>
</tbody>
</table>

Other

The CFMB is linked to a variety of further frameworks.

<table>
<thead>
<tr>
<th>CFMB</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>CP-2c-3. Universe of sustainability indices</td>
<td>Dow Jones Sustainability Index (DJSI) FTSE4Good</td>
</tr>
<tr>
<td>CO-4b-1. Public commitments - cotton</td>
<td>Cotton2025 Uzbek Cotton Pledge Turkmen Cotton Pledge</td>
</tr>
</tbody>
</table>
Other benchmarking programs of relevance to the textile industry

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

**Corporate Human Rights Benchmark (CHRB)**  
CHRB Ltd: [https://www.corporatebenchmark.org/](https://www.corporatebenchmark.org/)  
About: The 2018 Corporate Human Rights Benchmark assesses 101 of the largest publicly traded companies in the world on a set of human rights indicators. The CHRB is owned by Corporate Human Rights Benchmark Limited (CHRB Ltd) and is the product of a collaboration between Aviva Investors, Business & Human Rights Resource Centre, Calvert Research and Management, Eiris Foundation, Institute for Human Rights and Business, and VBDO.

**Fashion Transparency Index**  
Fashion Revolution [https://www.fashionrevolution.org/about/transparency/](https://www.fashionrevolution.org/about/transparency/)  
About: The Fashion Transparency Index 2018 reviews and ranks 150 of the biggest global fashion and apparel brands and retailers according to how much information they disclose about their suppliers, supply chain policies and practices, and social and environmental impact.

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

**Sustainable Cotton Ranking**  
WWF, Pesticide Action Network UK, Solidaridad [https://www.sustainablecottonranking.org/](https://www.sustainablecottonranking.org/)  
About: The Sustainable Cotton Ranking 2017 gives you insight in how 75 companies from all continents score on their policy, traceability and actual uptake of sustainable cotton. The ranking highlights opportunities for improvement in order to accelerate transformation of the cotton market towards sustainability.

**Coming soon:**  

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