Corporate Fiber & Materials Benchmark

Survey Guide
Acknowledgements

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

The CFMB Survey Guide is the key document to support you in completion of the survey. For your convenience and efficient access, guidance information from this document is also embedded directly in the online survey.

Guidance information is presented in the following way:

- Why this is important
- What the question is looking for
- Examples (answers/evidence)
- Definitions
- Alignment with other reporting frameworks
- Additional reading

Suite of CFMB Guides

- Survey Guide (this document)
- Frequently Asked Questions (FAQ) Guide
- CFMB Portal User’s Guide
- Fiber Uptake Calculation Guide
- Fiber Conversion Methodology Guide
- Sustainable Development Goals (SDG) Companion Guide
- Circularity Companion Guide
- Biodiversity Pilot Guide

The full set of guides and further resources can be found here.
Key Terminology and Acronyms

This section of the guidance is being developed in a separate document dedicated entirely to terminology and acronyms.

Look out for our new Terminology and Acronyms Guide coming soon (here)

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 materials sourcing and management.

The CFMB provides a robust structure to help companies to systematically measure, manage and integrate a preferred fiber and materials strategy into mainstream business operations, compare progress, and transparently communicate performance and progress to stakeholders. The CFMB offers a quantified index ranking (the Material Change Index) including a company’s position in relation to peers and the overall industry (all 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.”

Confidential Company Scorecards

All participants receive a confidential “scorecard” comparing their own progress year-on-year and how they rank alongside their peers. Customized digital scorecards are confidential to the participant and come in three versions.

- **Standard Scorecard**: The standard scorecard is free of charge for all participants.
- **Advanced Scorecard**: The advanced scorecard includes all the features of the standard scorecard plus a "traffic light" gap analysis and an "impacts dashboard" that models the company’s environmental and social footprint and impact savings. This scorecard is free of charge for all Textile Exchange members, and USD 3,000 for non-members.
- **Premium Scorecard**: The premium scorecard is a new offering and are tailored for companies. They will offer customized infographics alongside all the features of the standard and advanced scorecards. stakeholder friendly.

Samples of the CFMB 2019 Scorecards can be viewed [here](#). Please note however, that alongside the introduction of the Premium Scorecard, the 2020 edition will include advanced features and other digital improvements. The 2020 CFMB Scorecards are expected to be available to participants in January 2021.
Public Index and Insights Reporting

Last year, the Material Change Index and family of indices (MCI) was launched in partnership with our media partner: GreenBiz. This was the first public ranking of CFMB participants. Company representation in the Index is voluntary, yet strongly encouraged as a marker of transparency and commitment to improvement. The MCI celebrates all participants stepping up to the mark on materials sourcing, and driving sector progress on important indicators of sustainability. Participants receive an MCI “badge” for use on annual reports, websites, social media etc. The accompanying Material Change Insights Report provides an annual overview of sector-level analytics, results, and trends. The 2020 Index and Insights Report are expected to be released in Q1 of 2021.

Survey submission period

The CFMB involves an annual survey. The 2020 survey opened on Thursday, 30 July 2020, with the submission deadline of Friday, October 16 2020. The reporting period is for the calendar year 2019 (alternatively the corresponding fiscal year, production year, or last 12 months, if the reporting cycle of your company differs from the calendar year). The most important aspect of the reporting period is that the company remains consistent from year to year.

Survey coverage

- Key aspects of integrating a materials strategy into business operations.
- Material-specific themes including risk management, investment, transparency, targets, uptake, and impacts monitoring. Depending on your materials portfolio this will cover cotton, wool, down, leather, manmade cellulosic, polyester and nylon. There is also the option to report on up to two additional (self-selected) materials this year using a new generic question set.
- Alignment with the Sustainable Development Goals (SDGs).
- Your company’s approach to materials circularity.
- A new (pilot) framework for reporting on biodiversity action.

Textile Exchange actively strives to keep the CFMB aligned with important global frameworks, mapping the 2020 survey against the Global Reporting Initiative (GRI), Sustainable Assessment Standards Board (SASB), United Nations Global Compact (UNGC), and more.
How to use this 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 CFMB Portal Users Guide.

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

- **What this question is looking for**: Where necessary, question specifications are provided to support your understanding of the question and what is required.

- **Example answers**: Examples of a “typical” style of answer have been provided to help you phrase your answer and select your supporting evidence.

- **Example evidence**: Examples of supporting evidence have been provided to help you provide a well-supported survey submission.

- **Definitions**: For most questions, definitions or short descriptions of important themes have been provided.

- **Alignment with other reporting frameworks**: Alignment or linkages to other reporting frameworks has been provided to help build consistency and efficiency for your company e.g. with initiatives such as the Global Reporting Initiative (GRI), United Nations Global Compact (UNGC), and the 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 our two organizations are working together to create further alignment.

- **Additional reading**: Here we provide links to recommended reading and a selection of some of the many important documents available. We attempt to refresh this reference list annually.

1. **Evidence and supporting documentation**

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

- **Summary/excerpts**: Comment boxes are provided at every question for you 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 validation team quickly locate information.

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

- **Links to webpages**: Providing links to webpages can be a quick and efficient way for you to back up your answer. It also proves that information is in the public domain, which demonstrates credibility and transparency.
**Important note on providing evidence:** If one document is the reference source for multiple questions, it is perfectly acceptable to refer us to the same document. As mentioned earlier, the validation team welcomes any additional signposting such as page numbers to guide validators directly to the specific text or data.

### Benchmark Steps and Timeline

<table>
<thead>
<tr>
<th>Development</th>
<th>Company</th>
<th>Textile Exchange</th>
</tr>
</thead>
<tbody>
<tr>
<td>March - July</td>
<td>Feedback and input through consultation.</td>
<td>Survey, guidance notes, technical notes, “getting started” webinars and other supporting tools prepared.</td>
</tr>
<tr>
<td>Participation</td>
<td>Register and set up company details to access online portal and 2020 survey.</td>
<td>Registration begins in July. Previous participants contacted and invitations sent to potential participants.</td>
</tr>
<tr>
<td>July - Oct</td>
<td>Survey lead established to coordinate responses from all relevant data owners.</td>
<td>CFMB team available to field questions and support companies during the submission period.</td>
</tr>
<tr>
<td></td>
<td>Survey is completed. Online is the most efficient approach (word format available).</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Survey lead together with senior staff reviews final submission.</td>
<td></td>
</tr>
<tr>
<td></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>Validation</td>
<td>Reviews comments and responds, providing additional evidence where requested.</td>
<td>Reviews submission for completion, consistency, accuracy and checks evidence provided.</td>
</tr>
<tr>
<td>Sept - Oct</td>
<td>If necessary, the company and CFMB validation team 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>
</tr>
<tr>
<td>Analysis</td>
<td>Makes updates to the survey online (based on the validation process 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>
</tr>
<tr>
<td>Nov - Dec</td>
<td>Prepares companies confidential scorecards.</td>
<td>Prepares Insights Report and Material Change Index (MCI) - notifies companies of index placement.</td>
</tr>
</tbody>
</table>

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CFMB Framework

The CFMB comprises of three sections: Section I: Materials Integration, Section II: Materials Portfolio and Section III: Materials 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 Materials Portfolio Section (Section II) is composed of seven fiber and material 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 preferred renewable and recycled fiber and material options.

CFMB framework hierarchy, using Wool as an example:

<table>
<thead>
<tr>
<th>Section Module</th>
<th>II: Materials Portfolio</th>
<th>WO-P. Wool</th>
</tr>
</thead>
</table>

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Alignment with the Sustainable Development Goals
SDG questions are integrated into the survey. See the SDG Companion Guide [here](#).

Terms and Policy

Terms of Use and Data Privacy Policy

Textile Exchange is GDPR compliant, which means we are in compliance with the General Data Protection Regulation 2016/679. The GDPR is a regulation in EU law on data protection and privacy in the European Union and the European Economic Area. It also addresses the transfer of personal data outside the EU and EEA areas. Find out more about GDPR compliance [here](#).

Textile Exchange will never disclose or share any of your company’s data submitted to the CFMB program without your explicit consent. Textile Exchange provides a Non-Disclosure Agreement for additional assurance if required by your company.

Before getting started on your benchmark survey, please take a few moments to understand the terms and policies that govern the use of the CFMB and confirm your consent by checking the box.
The Company Profile section asks for your contact details, key information about your company, and the scope of your business covered by your benchmark submission. This section is non-scoring but important for all participants to complete.

CP-1. Contact Information

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

What this question is looking for
Contact information is required so that the CFMB team can directly get in touch with survey practitioners and other key colleagues in your organization. Alongside details of the lead survey practitioner, we encourage you to provide details of a back-up practitioner (if appropriate) and a contact in your company’s communications team.

CP-1-1. Main Contact Details

CP-1-1a Lead survey practitioner

Example

Anna Smith

CP-1-1b Position/title

Example

Sustainability Manager

CP-1-1c. Phone number

Example
Note: Please provide your preferred phone number including country code.

CP-1-1d. Email

**Example**
anna@sharksdontbite.com

CP-1-2. Additional Contact Details

**Example**

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Email</th>
<th>Responsibilities in benchmark</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ahmet Özdemir</td>
<td>Senior Manager Sourcing</td>
<td><a href="mailto:ahmet@sharksdontbite.com">ahmet@sharksdontbite.com</a></td>
<td>Contact for cotton consumption volume data</td>
</tr>
<tr>
<td>Diya Chatterjee</td>
<td>Communications Lead</td>
<td><a href="mailto:diya@sharksdontbite.com">diya@sharksdontbite.com</a></td>
<td>Contact for quotes, CFMB results release updates</td>
</tr>
<tr>
<td>Ahmet Özdemir</td>
<td>Senior Manager Sourcing</td>
<td><a href="mailto:ahmet@sharksdontbite.com">ahmet@sharksdontbite.com</a></td>
<td>Contact for cotton consumption volume data</td>
</tr>
</tbody>
</table>

– Please 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 that person.

CP-2. Corporate Information

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

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

CP-2-1 Company Details

CP-2-1a. Please provide your company’s legal registered name in full.
Why this is important
This question is key to identify for which legally registered entity (company) the survey has been submitted.

What this question is looking for
Official company name including legal form such as Ltd., SE, AG or similar.

Example
Please provide your company's legal registered name in full
SharksDontBite Ltd.

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

Why this is important
Please provide the preferred version of your company name here to ensure it is used correctly in the public domain i.e. in the Material Change Index and the Material Change Insights Report.

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

Example
Please provide the preferred name for use in the public domain, if it is different to your company's legal registered name
SharksDONTBite

Please attach your logo.
SharksDONTBite.jpg

CP-2-1c. Please provide your company's 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**

Please provide your company’s corporate headquarters location

United States (US)

**Alignment with other reporting frameworks**

- GRI Standards Disclosure 102-3

**CP-2-2. Business Details**

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

**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.

**What this question is looking for**

Please specify the total number of employees as full-time equivalents in the reporting period.

**Example**

Please specify the number of employees as full-time equivalents (FTE) for 2019 or according to your company's reporting period.

1208 FTE

**Example**

10 part-time employees (with 50% of average hours in full-time jobs) equal 5 full-time equivalents (FTEs).

**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).

**Alignment with other reporting frameworks**
- The number of employees as FTEs is a standard disclosure in many reporting frameworks.
CP-2-2b. Please select the currency and estimate your company's turnover in million.

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

**What this question is looking for**
Please add the turnover in the reporting period in million. Example: If the turnover in the reporting period was 10 million USD, please enter 10 and select USD.

We encourage privately-owned companies to report their 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).

**Example**
Please select the currency and estimate your company's turnover in million (e.g. US Dollars 2.50 million, 0.55 million).

Please estimate your turnover in million and select the currency. 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>2018</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>United States Dollars</td>
<td></td>
<td>2.50</td>
</tr>
</tbody>
</table>

**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-2-2c. Please estimate your company's sales turnover from more sustainable textile products

**Example**

<table>
<thead>
<tr>
<th>Turnover from textile products</th>
<th>Currency</th>
<th>Turnover</th>
<th>Turnover share (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australian Dollar AUD</td>
<td>10.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Turnover from more sustainable textile products</th>
<th>Currency</th>
<th>Turnover</th>
<th>Turnover share (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australian Dollar AUD</td>
<td>5.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

CP-2-2d What is your company's "more sustainable textile products" sales forecast for the next reporting period?
Example
What is your company’s “more sustainable textile products” sales forecast for the next reporting period?

☐ Increase
☐ Stable
☐ Decrease

Definitions
- More sustainable textile products: 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.

CP-2-3 Listings and Indices

CP-2-3a. 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, often referred to as ESG (environmental and social governance). There is expected to be increased interest in areas covered by the CFMB as more investors view risks and impacts associated with raw materials sourcing as financially material to the business.

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

Example
Is your company publicly listed on one or more Stock Exchanges?

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

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).
− **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).

− **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).

**CP-2-3b. Which ESG rating agencies and indices does your company prioritize?**

*What this question is looking for*

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

**Example**

Is your company publicly listed on one or more Stock Exchange?

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

**Example**

Please specify whether your company is in the universe of any sustainability indices (e.g. Dow Jones Sustainability Index, FTSE4Good).

- ☐ Bloomberg ESG Performance Scores
- ☐ CDP (Carbon Disclosure Project)
- ☐ EcoVadis Sustainability Ratings
- ☐ FTSE4Good (TFSE Russell)
- ☐ ISS ESG Ratings
- ☐ MSCI ESG Leaders Indices
- ☐ RobecoSAM (Dow Jones Sustainability Index)
- ☐ Sustainalytics ESG Risk Ratings
- ☐ Thomson Reuters ESG Scores
- ☐ Vigeo Eiris Sustainability Rating
- ☐ Other

**Definitions**

- **Universe:** Being in a universe means your company is part of the invited companies or in the scope of companies potentially part of the sustainability index, independent of whether your company is listed in the index.

- **ESG:** Environmental, social and governance (ESG) criteria are a set of standards for a company’s operations that socially conscious investors use to screen potential...
investments. Environmental criteria consider how a company performs as a steward of nature. Social criteria examine how it manages relationships with employees, suppliers, customers, and the communities where it operates (Investopedia definition).

- **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 (Financial Times definition).

- **RobecoSAM (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.

- **CDP**: International non-profit organization comprising of CDP Worldwide Group, CDP North America, Inc. and CDP Europe AISBL. It is directed by a board of trustees and board of directors respectively. As an international organization, CDP receives funding support from a wide range of sources.

**CP-2-3c. Please specify other benchmarking programs that your company is participating**

**Why this is important**

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

**Example**

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
- Know the chain Benchmark
- Other
  
  Please provide details.

  We work with our garment manufacturers to make sure that scraps are reused.

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CP-3 Benchmark Reporting Scope

What this question is looking for

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

CP-3-1- Company Scope

CP-3-1a. Please specify the scope of the reporting company covered in this submission.

Why this question 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

Please specify the scope of the reporting company 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 brand
- A subsidiary brand
- A holding company reporting on multiple subsidiary brands

Please list the subsidiary brands covered in this submission.

Please list the subsidiary brands excluded in this submission.

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Please provide any additional information and/or weblinks.

Examples of additional information.

Definitions

- **Independent brand**: 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 brand**: 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).

- **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).

CP-3-1b. 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**

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, padding</td>
<td>Out</td>
</tr>
<tr>
<td>Sewing thread, zippers, etc.</td>
<td>Out</td>
</tr>
</tbody>
</table>

CP-3-2. Reporting Period

CP-3-2a. 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

Please specify the reporting period covered in this submission.

- We are reporting by calendar year (1 January to 31 December 2019)
- We are reporting by fiscal year
- We are reporting by buying year
- We are reporting by another period

For “Other”, please specify.

We report in seasons.

We encourage all participants to report by 2019 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>03/18</th>
</tr>
</thead>
<tbody>
<tr>
<td>End (MM/YY)</td>
<td>02/19</td>
</tr>
</tbody>
</table>

The standard answer is the previous calendar year, i.e. in the 2020 survey you report for the 2019 reporting period from 1 January to 31 December 2019. 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 2018 to September 2019 OR from March 2019 to February 2020. Alternatively, your company may choose to report by buying year (e.g. including the fashion seasons Fall/Winter 2019 and Spring/Summer 2020).

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).

Alignment with other reporting framework

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

BO-1 Benchmark and Scorecard Selection

BO-1-1 Benchmark Options

BO-1-1a. Please select your survey 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.

What this question is looking for
There are three levels of survey participation, and a company’s survey choice determines the level of feedback and qualification in the Material Change Index (MCI) and family of Indices. Completing the full survey allows for the most holistic feedback on your materials journey, including scorecard coverage and index placements.

Example
Please select your survey preference.
- Material Change index (full survey)
- Material module(s)
- Material tracker

Definitions - benchmark options
- Material Change Index (full survey): Companies selecting this option complete the full survey and are eligible for a Material Change Index (MCI) listing and placements in material indices for all completed materials modules. It requires completion of section I: materials strategy, section II: “priority” materials (see definition of priority material), and section III: materials circularity.
- Material module(s): This option allows companies to select one or more material categories and report on its portfolio management and uptake. Companies that report by material module receive placements in each of the respective material categories.

Material tracker: This option allows companies to report on fiber/materials uptake data only. Note this option is especially important for signatories of various commitments such as the 2025 Sustainable Cotton Challenge which requires annual reporting of uptake volumes.

- Biodiversity Index (pilot):
**Definitions - priority material**

- **Priority Material**: There are three parameters that determine whether a material (fiber or non-fiber) is a priority and must be completed for an “overall” benchmark score and placement in the Material Change Index (MCI). These parameters are scale, risk, and opportunity.

- **Scale**: The “fiber” represents a percentage of volumetric use beyond a threshold of 10% of overall fiber use e.g. cotton, polyester, manmade cellulosic fibers, nylon, and wool. Or, in the case of “non-fibers”, it represents 10% of the final product range (i.e. of products with major components of non-fiber materials e.g. down or leather).

- **Risk**: The raw material represents a “material” risk to the company. Risks associated with a minority (low volume) raw material include sourcing from environmentally and/or socio-economically high-risk sourcing regions, animal welfare risk, reputation risk, etc.

- **Opportunity**: The module should also be selected if the company has seized the opportunity to advance the sustainability of the raw material even if the material is below the volumetric use threshold or is not considered a risk.

- **Exceptions**: The company may decide not to complete a module, even if the material used is above the volume threshold and is recognized as a key risk. For example, if the company is in the process of decommissioning the use of the said material (e.g. based on the company’s risk and opportunity assessment) and the transition is not yet complete.

**BO-1-1b 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.

**What this question is looking for**

The benchmarking will be done based on your company size (by turnover and/or employees) and the sub-sector category selected.

**Example**

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

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

Please provide any additional information and/or weblinks.

**Examples of additional information.**
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.

BO-2 Scorecard Selection

**Why this is important**
This question allows your company to select the scorecard option of your choice.

**What this question is looking for**
Scorecards are digital, interactive, and confidential to each company. They are driven by the survey selection (as explained above) and also by your scorecard selection. There are three categories of scorecards to select from standard, advanced, and premium. All participating companies receive a complimentary “standard” scorecard for their efforts. Textile Exchange members receive additional scorecard benefits as indicated in the pricing structure below.

**Example**
Please select your scorecard option
- Standard scorecard
- Advanced scorecard

Please select applicable option
- Complimentary for Textile Exchange members
- USD 3,000 for non-Textile Exchange members
- Premium scorecard

Please select applicable option
Thank you for your interest in the premium scorecard. Premium scorecards are a new offering and are tailored for your company. We will be in contact to discuss your interests and options further.

**Definitions - scorecard selection**
- **Standard Scorecard**: The standard scorecard is free of charge for all participants.
- **Advanced Scorecard**: The advanced scorecard includes all the features of the standard scorecard plus a "traffic light" gap analysis and an "impacts dashboard" that models the
companies environmental and social footprint and impact savings. Free of charge for all Textile Exchange members, USD 3,000 for non-members.

- **Premium Scorecard**: The premium scorecard is a new offering and are tailored for companies. They will offer customized infographics alongside all the features of the standard and advanced scorecards.

**BO-1-2b. Delivering the CFMB program is resource-intensive. There are the following ways to support our 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**

Delivering the CFMB program is resource intensive. There are the following ways to support our work.

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

**Please indicate amount.**

US Dollars 2,000

**BO-1-2c Is your company 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**

Is your company a member of Textile Exchange?

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

**Additional reading**
Materials Strategy

S-0 Selection | S-1 Strategy | S-2 Leadership | S-3 Internal Engagement | S-4 Materiality | S-5 Customers | S-6 Reporting

S-0. Strategy Section Selection

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

What this question is looking for
The Strategy 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. Materiality assessments are the backbone of reporting. They help identify an organization’s most “material issues” and determine what should be reported. The process of identifying these issues involves reaching out to internal and external stakeholders to get their input. It is essential to build internal capacity and that staff members hold responsibility for getting the job done. Leadership and accountability set the tone at the top. Public reporting is a gateway to transparency and demonstrates a company's strength of commitment.

Example
Does your company wish to complete the strategy section?

- No
- Yes

S-1. Materials 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**

**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 are integrated into our overall corporate strategy
- Yes, fiber and materials sustainability are integrated, and we are aligning our strategy with the Sustainable Development Goals

Please provide any additional information and/or weblinks.

www.shakesdontbite.com/sustainable-fibers

+ Upload attachment

SharksDontBite-Preferred-Fiber-Strategy.pdf

**Definitions**

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

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

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

**Additional reading**

- Threading the Needle, KPMG and Textile Exchange report [here](#).
- SDG Compass [here](#).
- SDG Business Hub, 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?**

Quick Navigation:

Profile | Scope | Strategy | Balance Sheet | Generic | Cotton | Wool | MMCFs | Polyester | Nylon | Down | Leather | Other

CFMB Guidance Note
For support contact: CFMB@TextileExchange.org
Textile Exchange © 2020 | Page 28 of 187
Why this is important

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

What this question is looking for

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

Example

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

Our company has prioritized and is progressing the following SDGs.

<table>
<thead>
<tr>
<th>SDGs</th>
<th>Priority SDGs</th>
<th>Set SDG Targets</th>
<th>Track outcome / impacts</th>
<th>Cotton</th>
<th>Wool</th>
<th>Down</th>
<th>MMCF</th>
<th>Polyester</th>
<th>Nylon</th>
<th>Leather</th>
<th>Other fibers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goal 1: No poverty</td>
<td>☐</td>
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<td>Goal 2: Zero hunger</td>
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<td>Goal 3: Good health and well-being</td>
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<td>Goal 4: Quality education</td>
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<td>Goal 5: Gender equality</td>
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<td>Goal 6: Clean water and sanitation</td>
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<td>Goal 7: Affordable and clean energy</td>
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<tr>
<td>SDGs</td>
<td>Priority SDGs</td>
<td>Set SDG Targets</td>
<td>Track outcome / impacts</td>
<td>Cotton</td>
<td>Wool</td>
<td>Down MMCF</td>
<td>Polyester</td>
<td>Nylon</td>
<td>Leather</td>
<td>Other fibers</td>
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<td>Goal 8: Decent work and economic growth</td>
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<tr>
<td>Goal 9: Industry, innovation and infrastructure</td>
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<td>Goal 10: Reduced inequality</td>
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<td>Goal 11: Sustainable cities and communities</td>
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<tr>
<td>Goal 12: Responsible consumption and production</td>
<td>☐</td>
<td>12.2</td>
<td>12.4</td>
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<td>12.8</td>
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<td>Goal 13: Climate action</td>
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<tr>
<td>Goal 14: Life below water</td>
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<tr>
<td>Goal 15: Life on land</td>
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<td>Goal 16: Peace and justice, strong institutions</td>
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<td>Goal 17: Partnerships for the Goals</td>
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</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 an example of your SDG targets and/or further clarification and weblink as supporting evidence

Please see our CR Report attached with the listing of SDGs, targets, and progress reporting against selected indicators.  www.sharksdontbite.com/CR-Report

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

CFMB Guidance Note
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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.

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

Alignment with other reporting frameworks

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

Additional reading

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

- Business for 2030 - Metrics and Indicators [here](#)

S-1a-3. Is your company mobilizing funds to close the SDG investment 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

Is your company mobilizing funds to close the SDG gap?

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

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, its "blends" capital which has a development mandate with capital which does not, in a way which make 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, calls for philanthropic investment to be not just a source of money but a potential champion for long-lasting development change.

Additional reading

- Better Finance Better World Consultation Paper of the Blended Finance Task Force [here](#).
- A White Paper Prepared by The UN Global Compact Action Platform on Financial Innovation for the SDGs [here](#).
- SDG Funders - Foundations supporting the SDGs [here](#).
− Engaging Philanthropy to act on the SDGs, SDG Philanthropy Platform here.
− The Global Investors for Sustainable Development (GfSD), 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
Is your company a signatory to important global sustainability commitments?

☐ No
☐ Yes

Please specify the commitments that your company has signed.

<table>
<thead>
<tr>
<th>Global Commitments</th>
<th>Signatory</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sustainable Development Goals</td>
<td></td>
<td>2015</td>
</tr>
<tr>
<td>Science Based Targets</td>
<td></td>
<td>2019</td>
</tr>
<tr>
<td>Fashion Industry Charter for Climate Action</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>We Mean Business Climate Pledge</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>The Transparency Pledge</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>United Nations Global Compact</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>Ellen McArthur Foundation: Make Fashion Circular</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>Fashion Pact</td>
<td></td>
<td>2016</td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td>2015</td>
</tr>
</tbody>
</table>

For other, please provide details.
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 additional information and/or weblinks

www.sharksdontbite.com/science-based-targets

+ Upload attachments

SharksDontBite-SBT-material-substitution.pdf

Definitions

- **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](#).

- **Fashion Pact**: The Fashion Pact a global coalition of companies in the fashion and textile industry along with suppliers and distributors, all committed to a common core of key environmental goals in three areas: stopping global warming, restoring biodiversity, and protecting the oceans. More information can be found [here](#).

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

- **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. 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. More information can be found [here](#).

- **The Transparency Pledge**: The aim of the Transparency Pledge is to help the garment industry reach a common minimum standard for supply chain disclosures by getting companies to publish standardized, meaningful information on all factories in the manufacturing phase of their supply chains. The civil society coalition that developed the Pledge based it on published factory lists of leading apparel companies and developed a set of minimum supply chain disclosure standards. These build on good practices in the industry. More information can be found [here](#).

- **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.

- **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.

- **We Mean Business Climate Pledge**: Signatories recognizing that the transition to a zero-carbon economy is the only way to secure sustainable economic growth and prosperity for all. More information can be found here.

- **Other(s)**: Other public commitments focusing on progressing towards more sustainable practices, e.g. CEO Water Mandate.

- 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.

What this question is looking for

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

Example

Who holds overall accountability for the delivery of the company’s fiber and materials sustainability strategy?

- Not currently covered
- Middle management
- Senior management/directors
- Chief Executive Officer (or equivalent)
- Board member(s)
- Other

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**

Who holds overall accountability for delivering the Sustainable Development Goals?

- Not currently covered
- Middle management
- Senior management/directors
- Chief Executive Officer (or equivalent)
- Board member(s)
- Other

Please provide any additional information and/or weblinks.

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/).

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

**S-2b. Leadership Example**

**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**

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] Yes, in a statement in annual report
- [ ] Yes, C-suite executive presented at a major conference
- [ ] Yes, through corporate advocacy
- [ ] Yes, other

For “other”, please specify.

"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, SharksDon'tBite in the annual report, p.1)

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

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<table>
<thead>
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<th>Profile</th>
<th>Scope</th>
<th>Strategy</th>
<th>Balance Sheet</th>
<th>Generic</th>
<th>Cotton</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wool</td>
<td>MMCFs</td>
<td>Polyester</td>
<td>Nylon</td>
<td>Down</td>
<td>Leather</td>
</tr>
</tbody>
</table>

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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

- **Publicly displayed leadership**: Refers to any public commitment to “fiber and materials sustainability” personally expressed by the CEO (or equivalent).
- **Statement in company annual reports**: 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).

Alignment with other reporting 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.”
- The Global Fashion Agenda CEO Agenda.
- The UN Global Compact commitment from the Chief Executive (or equivalent, for non-business) – with support from the Board.
- CEO signatories to the 2025 Sustainable Cotton Challenge.
S-3. Internal Engagement

S-3a  Capacity Building

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.

What this question is looking for

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

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

Example

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.
  
  Please select all that apply.
  - Provide regular training
  - Responsibilities are written into job descriptions
  - Evaluate performance against performance indicators

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Provide incentives/rewards for meeting targets/KPIs

We have assigned responsibilities within 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

Please select all the responsibilities, support and incentives related to sustainability that apply.

<table>
<thead>
<tr>
<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>▼</td>
<td>▼</td>
<td>▼</td>
</tr>
<tr>
<td>Sourcing/buying</td>
<td>☐</td>
<td>▼</td>
<td>▼</td>
<td>▼</td>
</tr>
<tr>
<td>Product design</td>
<td>☐</td>
<td>▼</td>
<td>▼</td>
<td>▼</td>
</tr>
<tr>
<td>Marketing/communication</td>
<td>☐</td>
<td>▼</td>
<td>▼</td>
<td>▼</td>
</tr>
<tr>
<td>Sales staff and/or retail staff</td>
<td>☐</td>
<td>▼</td>
<td>▼</td>
<td>▼</td>
</tr>
<tr>
<td>C-suite (CEO, CFO, COO)</td>
<td>☐</td>
<td>▼</td>
<td>▼</td>
<td>▼</td>
</tr>
<tr>
<td>Board member(s)</td>
<td>☐</td>
<td>▼</td>
<td>▼</td>
<td>▼</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.

Please provide any clarification and weblink as supporting evidence.

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

**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**

Are the Sustainable Development Goals integrated into employee programs?

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

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.

**Additional reading**

- 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 this is important**

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

**What this question is looking for**

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

**Example**

Does your company assess the environmental and socioeconomic risks and opportunities associated with its use of fibers and materials?

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

Please provide 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.

Which fiber and materials related risks and opportunities feature in your overall business risk review?

- None
- Climate change
- Water scarcity
- Water pollution
- Human rights
- Resource scarcity and depletion
- Solid waste
- Chemicals

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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. What assessment processes were used to access its risks and opportunities

☐ No assessment processes
☐ Qualitative assessment process
☐ Quantitative assessment process
☐ Monetarized assessment
☐ Materiality assessment
☐ Other

For "other", please specify.

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 decision making tools does your company use to quantify fiber and material related impacts? (select applicable)

- None
- Textile Exchange snapshots
- Higg MSI
- Generic LCAs
- LCAs from suppliers
- LCAs we have commissioned and specific to our supply chain
- EP&L
- Own tool
- Other

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.

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Definitions

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

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

- 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, as referred to here, is considered related to a negative consequence. Risk includes impact risks, i.e. potential harm for the environment and society, as well as business risks, i.e.
potential negative impact on the financial status of a company. Both types of risks are usually connected.

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

- **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 risk also includes 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 have been superseded by the Five Provisions 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 a potential business risk by importance (likelihood and magnitude).

**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 and social governance (ESG) issues. The insight is most commonly used to inform sustainability reporting and communication strategies, but it also is valuable to strategic planning, operational management, and capital investment decisions.

- **Other**: other risk assessment process, not listed in the question.

**Definitions - risk/impact tools**
- **Higg MSI**: The Sustainable Apparel Coalition’s Higg Materials Sustainability Index (Higg MSI) is a cradle-to-gate material scoring tool, that quantitatively measures the environmental impacts of material production in a common way. The scoring is based on LCA data. More information available [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).

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

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

**Alignment with other reporting frameworks**

- Linked to GRI Standards Disclose 102-15: A description of key impacts, risks, and opportunities.

- Linked to OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector “Identify actual and potential harm in the enterprise’s own operations and in its supply chain”.

- The business risk sub-question is linked to SASB: CG-AA-440a.1. Description of environmental and social risks associated with sourcing priority raw materials

- The business risk sub-question is linked to CDP Forest, F2 Identification, and assessment of risks F3 Identified risks and opportunities.

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

**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**

Has your company mapped its identified risks and opportunities in relation to the SDGs?
Please briefly explain how your company has mapped its identified risks/opportunities to the SDGs.

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

Please provide any clarification and weblink as supporting evidence.

www.sharksdontbite.com/sustainability-report

Definitions

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

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

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

Additional reading

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

**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.

*What this question is looking for*

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

*Example*

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.
Please provide an example of meaningful stakeholder engagement 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 or 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.

**Alignment with other reporting frameworks**

**Additional reading**

**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:**

Does your stakeholder engagement incorporate SDGs?

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

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. Connecting Customers**

**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.

What this question is looking for

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

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

Example

Does your company engage customers on the sustainability benefits associated with its more sustainable fibers/materials?

☐ No
☐ Yes, we provide information on the standards and initiatives we use, to help customers make more sustainable choices
☐ Please specify the methods used to inform customers.
☐ We provide our own on-product labelling
☐ We provide third-party product labelling
☐ We provide in-store, off-product information
☐ We provide information online about our use of standards and certifications
☐ Yes, we actively engage customers on sustainability issues beyond product labelling
☐ Please specify the methods used to engage customers.
☐ We actively support our customers in the learning process (through campaigns, Earth Day, etc.)
☐ We encourage our customers to ask questions (online, in-store or through other channels)
☐ We participate in open dialogues with our customers through social media
☐ Other

For "other", please specify

We invited consumer organizations to our annual stakeholder meeting and to participate in our materiality assessment

Please provide any clarification and weblink as supporting evidence

www.sharksdontbite.com/online-shop/sustainability-labels

Quick Navigation:
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Wool | MMCFs | Polyester | Nylon
Down | Leather | Other

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For support contact: CFMB@TextileExchange.org
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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](#) 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.

**Example**

Does your company engage its customers on the SDGs?

- **No**
- **We are in the early stages of engaging customers**
- **Yes, we are engaging our customers on the SDGs**
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

+ Upload attachments

Sustainability team meeting minutes (uploaded)

Additional reading

- The Good Life Goalshere
- Green Biz: An approach to making the SDGs personalhere
- One Planet Network: Sustainable Lifestyles and Educationhere

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

What this question is looking for

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

Does your company regularly report on its fiber and materials related sustainability activities and progress?

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

Please provide a link to your public reporting

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.

Definitions - overall

- **General information only**: Information on the website about work in fiber and materials sustainability but without a systematic annual or biannual update.
- **Regularly report**: Implies an 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 the measurable movement towards a target over time. This may include progress in management, output, or impact related KPIs (e.g. investment, uptake, or impacts).
- **Covers a minority**: Less than 50% of the fiber categories in the matrix which are selected as used.
- **Covers a majority**: 50% or 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**: The fiber was used for production in the reporting year.

- **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 action taken related to the fibers and materials sustainability including risk assessments, investments, implementation of programs, or sourcing more sustainable fibers and materials.

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

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**: Another format, not listed here, of a report type or communication means in which the company regularly reports on fiber and materials.

- **Non-financial reporting regulations**: The non-financial reporting regulations are now in effect for EU-Public Interest Entities (PIEs) with over 500 employees. Companies reporting from January 2018 should ensure they are compliant with the regulations. While some requirements in non-financial reporting already existed, the updates to the Companies Act 2006 took this a step further. Three key areas: (1) Recognize the existence of the regulations (2) Explain your policies and don’t forget to mention any due diligence (3) Disclose your most important impacts – positive and negative (PWC).

Additional reading

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

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

Why this is important

Quick Navigation:

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- Wool | MMCFs | Polyester | Nylon
- Down | Leather | Other

CFMB Guidance Note

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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**

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).

**Alignment with other reporting frameworks**

- 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**

How does your company assure the quality of its publicly reported data?

- We do not have a data quality assurance system
- Internal review process
- Standardized internal data quality assurance system according to recognized procedures and principles
- Independent third-party review using a standardized framework
  - Please specify.
- ISAE 3000
- Other

For “other”, please specify.

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.
**Additional reading**

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

### BS-1. Materials Used

#### BS-1-1 Which materials does your company source?

*What this question is looking for*

Please select the material types that your company used in 2019. The selection of materials used will determine the sections (“modules”) made available in the benchmark survey. Note, there is the option to complete up to two additional material modules. By selecting “Other fibers” and/or “Other non-fibers” two generic material modules will be made available. Here, you have the option to report on your sustainability efforts in other key materials important to your company e.g. linen, hemp, cashmere, silk, acrylic, etc.

### Example

<table>
<thead>
<tr>
<th>Materials</th>
<th>Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cotton</td>
<td></td>
</tr>
<tr>
<td>Wool</td>
<td></td>
</tr>
<tr>
<td>Manmade cellulosics</td>
<td></td>
</tr>
<tr>
<td>Polyester</td>
<td></td>
</tr>
<tr>
<td>Nylon</td>
<td></td>
</tr>
<tr>
<td>Down</td>
<td></td>
</tr>
<tr>
<td>Leather</td>
<td></td>
</tr>
<tr>
<td>Other fibers</td>
<td></td>
</tr>
<tr>
<td>Other non-fibers</td>
<td></td>
</tr>
</tbody>
</table>

### Definitions

- **Material**: A specific substance which is used to make textiles. A material is either a fiber which is transformed into yarn or a non-fiber material which is produced using other production processes. “Material” is used as an overarching term for both fiber and non-fiber materials.

- **Fiber**: A material which is transformed into yarn (and typically into fabric and then finished products). In the CFMB, impacts of fibers are considered from raw material extraction and any primary processing, up to preparing the fiber for spinning.

- **Non-fiber**: A material, which is not transformed into yarn, but rather, is produced using other production processes (e.g. down cleaning and drying, leather tanning, rubber production).

- **Other fibers**: Fibers other than those covered by specific modules (cotton, sheep wool, manmade cellulosic fibers, polyester and nylon).
− Other non-fibers: Other materials, not covered by specific modules (down, leather).
− Mechanically recycled: Mechanical recycling takes waste and recycles it into a secondary material without changing its basic structure. Some common mechanical techniques for textile recycling include shredding fabrics. (cattamole consulting).
− Chemically recycled: Chemical recycling uses a series of chemical processes to recycle a waste stream back into building block chemicals, called monomers. The recycled products are exactly the same as their virgin counterparts, which means that performance is not lost through the recycling processes (cattamole consulting).
− Materials portfolio: The overall range of material sustainability programs (including initiatives, standards and processes) and conventional material.
− Sustainability program: Refers to a material produced according to specifications in an industry standard, certification scheme, regulation, initiative or process) and distinguished by the company to have a higher sustainability performance than conventional materials.
− Conventional material: Textile Exchange classifies a “conventional” material as a material which is not produced to the specifications of a sustainability program (standard, certification, regulation, initiative or process).
− Preferred, renewable: Textile Exchange defines a preferred
− Product: Please select whether that material type was used to produce Apparel, Home Textile, or Mixed for a combination of both.
− Volume: Please enter a numerical amount of material which your company sourced during the reporting period
− Unit: Please select the unit associated with the number entered for “Volume”. Data can be reported in Kilograms, Metric Tons (MT) and Pounds (US).
− Reporting tier: Please select the supply chain stage associated with the “Volume” reported. This can be reported at Product, Fabric, Yarn and Fiber levels. For example, if uptake volume is calculated based upon product compositions and weights, please select “Product”.
− Conversion rate: Textile Exchange’s default conversion rate will display in the cell based upon the “Reporting Tier” selected. If your company would like to select a custom conversion rate, please delete the value and enter your company’s custom conversion rate.
− Uptake (MT): Uptake is automatically calculated based upon participant responses to “Volume”, “Unit” and “Conversion Rate”.
− Estimate share (%): If your company used a material, but is unable to identify a volume, please enter an approximate percentage that material represents of your overall material portfolio. For example, if you sourced recycled cotton and know this is approximately 5% of your total cotton sourcing, please enter 5.
− Final uptake (MT): Final uptake is automatically calculated, including any Estimate shares which your company may have entered.
Definitions

Uptake: A numerical amount of material which your company sourced during the reporting period.

- **Conversion rate:** The rate of conversion between input into the supply chain (fibers ready for spinning) and the output in another tier of the supply chain (e.g. spun yarn, fabric production or finished products). For example, the yarn-to-fiber conversion rate 1.17 denotes the conversion of “1 yarn: 1.17 fiber”. Put simply, 1.17 units of fiber is required to produce 1 unit of yarn.

- **Materials portfolio:** The overall range of material sustainability programs (including initiatives, standards and processes) and conventional material.

- **Sustainability program:** Refers to a material produced according to specifications in an industry standard, certification scheme, regulation, initiative or process) and distinguished by the company to have a higher sustainability performance than conventional materials.

- **Conventional material:** Textile Exchange classifies a “conventional” material as a material which is not produced to the specifications of a sustainability program (standard, certification, regulation, initiative or process).

**BS-2 Fiber Program Uptake**

**BS-2-1 Cotton Portfolio, BS-2-2 Wool Portfolio, BS-2-3 Manmade Cellulosic Portfolio, BS-2-4 Polyester Portfolio, BS-2-5 Nylon Portfolio**

*What this question is looking for*

The selection of sustainability programs used will determine the “portfolio” that is made available in each of the material modules, alongside conventional material used. If the uptake volume of a material (programmatic or conventional) cannot be reported, please estimate the share of the material in relation to the overall material portfolio. Estimates will allow the system to approximate the final uptake. Final uptake figures can only be calculated when there is volume reported for at least one program. Textile Exchange's Uptake Calculator is available [here](#) if conversion support is required.

Please select **Used** if that specific material type was sourced during the reporting period.

For materials which are selected as **Used**, please complete:

- **Product:** Please select whether that material type was used to produce Apparel, Home Textile, or Mixed for a combination of both.

- **Volume:** Please enter a numerical amount of material which your company sourced during the reporting period.

- **Unit:** Please select the unit associated with the number entered for “Volume”. Data can be reported in Kilograms, Metric Tons (MT) and Pounds (US).
− **Reporting tier**: Please select the supply chain stage associated with the “Volume” reported. This can be reported at Product, Fabric, Yarn and Fiber levels. For example, if uptake volume is calculated based upon product compositions and weights, please select “Product”.

− **Conversion rate**: Textile Exchange’s default conversion rate will display in the cell based upon the “Reporting Tier” selected. If your company would like to select a custom conversion rate, please delete the value and enter your company’s custom conversion rate.

− **Uptake (MT)**: Uptake is automatically calculated based upon participant responses to “Volume”, “Unit” and “Conversion Rate”.

− **Estimate share (%)**: If your company used a material, but is unable to identify a volume, please enter an approximate percentage that material represents of your overall material portfolio. For example, if you sourced recycled cotton and know this is approximately 5% of your total cotton sourcing, please enter 5.

− **Final uptake (MT)**: Final uptake is automatically calculated, including any Estimate shares which your company may have entered.

**Definitions**

− **Uptake**: A numerical amount of material which your company sourced during the reporting period.

− **Conversion rate**: The rate of conversion between input into the supply chain (fibers ready for spinning) and the output in another tier of the supply chain (e.g. spun yarn, fabric production or finished products). For example, the yarn-to-fiber conversion rate 1.17 denotes the conversion of “1 yarn: 1.17 fiber”. Put simply, 1.17 units of fiber is required to produce 1 unit of yarn.

− **Materials portfolio**: The overall range of material sustainability programs (including initiatives, standards and processes) and conventional material.

− **Sustainability program**: Refers to a material produced according to specifications in an industry standard, certification scheme, regulation, initiative or process) and distinguished by the company to have a higher sustainability performance than conventional materials.

− **Conventional material**: Textile Exchange classifies a “conventional” material as a material which is not produced to the specifications of a sustainability program (standard, certification, regulation, initiative or process).

**BS-2-6 Other Fibers**

**What this question is looking for**

Reporting on other fibers ensures that your company’s material portfolio and share of each material type reflects your actual sourcing practices. Two generic material modules are available if you wish to report on other key fibers or non-fibers used. Please report on the uptake of Other Fibers and also the share of each fiber’s uptake which is composed of conventional, recycled or preferred renewable.

Please select Used if that specific material type was sourced during the reporting period.
For materials which are selected as Used, please complete “Product”, “Volume”, “Unit”, “Reporting tier”, “Conversion rate”. For more guidance on reporting for these categories, please see the explanation above.

- **Final uptake (MT):** Uptake is automatically calculated based upon participant responses to “Volume”, “Unit” and “Conversion rate”.
- **Conventional (%):** Please enter the percentage of that material which is composed of “Conventional” material, or the portion which is not produced according to a more sustainable materials standard or program.
- **Recycled (%):** Please enter the percentage of that material which is composed of recycled materials.
- **Preferred renewable (%):** Please enter the percentage of that material which is composed of preferred renewable materials, or materials which are considered more sustainable than conventional and derived from virgin renewable feedstock.

**BS-3. Non-Fiber Program Uptake**

*What this question is looking for*

The selection of programs used will determine the program portfolio that is made available in the material modules. If the volume for a program or conventional material used cannot be reported, please estimate the share of the material in relation to the overall portfolio for the system to proximate final uptake. Final uptake can only be calculated when there is volume reported for at least one program. Textile Exchange’s Uptake Calculator is available here if conversion support is required.

**BS-3-1 Down Portfolio**

*What this question is looking for*

Down should be reported as volume (by dry weight) of cleaned material. Please select Used if down was sourced during the reporting period.

For materials which are selected as Used, please complete:

- **Product:** Please select whether that material type was used to produce Apparel, Home Textile or Mixed for a combination of both.
- **Volume:** Please enter a numerical amount of material which your company sourced during the reporting period.
- **Unit:** Please select the unit associated with the number entered for "Volume". Data can be reported in Kilograms (KG), Metric Tons (MT) and Pounds (US).
- **Reporting tier:** Please select the supply chain stage associated with the "Volume" reported. This can be reported at Product, Fabric, Yarn and Fiber levels. For example, if uptake volume is calculated based upon product compositions and weights, please select "Product".
Conversion rate: Textile Exchange’s default conversion rate will display in the cell based upon the "Reporting Tier" selected. If your company would like to select a custom conversion rate, please delete the value and enter your company’s custom conversion rate.

Uptake (MT): Uptake is automatically calculated based upon participant responses to "Volume", "Unit" and "Conversion Rate".

Estimate share (%): If your company used a material, but is unable to identify a volume, please enter an approximate percentage that material represents of your overall material portfolio. For example, if you sourced recycled cotton and know this is approximately 5% of your total cotton sourcing, please enter 5.

Final uptake (MT): Final uptake is automatically calculated, including any Estimate shares which your company may have entered.

Definitions

- Uptake: A numerical amount of material which your company sourced during the reporting period.
- Materials Portfolio: The overall range of material sustainability programs (including initiatives, standards and processes) and conventional material.
- Sustainability program: Refers to a material produced according to specifications in an industry standard, certification scheme, regulation, initiative or process) and distinguished by the company to have a higher sustainability performance than conventional materials.
- Conventional material: Textile Exchange classifies a “conventional” material as a material which is not produced according to a more sustainable materials standard or program.

BS-3-2 Leather Portfolio

What this question is looking for

Leather should be reported as surface area of finished leather. If unable to identify this data, the Textile Exchange Uptake Calculator is available to estimate surface area by inputting product types and quantities (e.g. 10,000 pairs of adult footwear, 500 leather jackets).

Please select Used if that specific material type was sourced during the reporting period.

For materials which are selected as Used, please complete:

- Surface area: Please enter a numerical amount of material which your company sourced during the reporting period
- Unit: Please select the unit associated with the number entered for "Volume". Data can be reported in square meters, square feet, or square inches.
- Reporting tier: Please select the supply chain stage associated with the "Volume" reported. This can be reported at Product, Finished leather, Untanned Hide, or a mix of different supply chain stages.
- Product: Please select the type of products which compose the material surface area, Accessories, Apparel, Footwear, Furniture / Home or Mixed.
- **Uptake (m2)**: Uptake is automatically calculated based upon participant responses to "Volume" and "Unit".

- **Estimate share (%)**: If your company used a material, but is unable to identify a volume, please enter an approximate percentage that material represents of your overall material portfolio.

- **Final uptake (m2)**: Final uptake is automatically calculated, including any Estimate shares which your company may have entered.

**BS-3-3 Other Non-Fibers**

*What this question is looking for*

Please report on the uptake of specific "other non-fibers" and also the share of each material’s uptake which is composed of conventional, recycled or preferred renewable other non-fibers.

Please select **Used** if that specific material type was sourced during the reporting period.

For materials which are selected as **Used**, please complete:

- **Product category**: Please select whether that material type was used to produce Apparel, Home Textile or Mix for a combination of both.

- **Weight**: Please enter a numerical amount of material which your company sourced during the reporting period

- **Unit**: Please select the unit associated with the number entered for "Volume". Data can be reported in Kilograms, Metric Tons (MT) and Pounds (US).

- **Reporting tier**: Please select the supply chain stage associated with the "Volume" reported. This can be reported at Product, Fabric, Yarn and Fiber levels. For example, if uptake volume is calculated based upon product compositions and weights, please select "Product".

- **Conversion rate**: Textile Exchange’s default conversion rate will display in the cell based upon the "Reporting Tier" selected. If your company would like to select a custom conversion rate, please delete the value and enter your company’s custom conversion rate.

- **Final uptake (MT)**: Uptake is automatically calculated based upon participant responses to "Volume", "Unit" and "Conversion Rate".

- **Conventional (%)**: Please enter the percentage of that material which is composed of "Conventional" material, or the portion which is not produced according to a more sustainable materials standard or program.

- **Recycled (%)**: Please enter the percentage of that material which is composed of recycled materials.

- **Preferred renewable (%)**: Please enter the percentage of that material which is composed of preferred renewable materials, or materials which are considered more sustainable than conventional and derived from virgin renewable feedstock.
BS-4. Material Portfolio and Priority Status

BS-4-1 Fiber Portfolio Uptake and Priority Matrix

*What this question is looking for*

This table determines the priority status of each fiber based on a set threshold. Please adjust the priority status according to risks and/or opportunity assessment. All priority fibers are scored in the Material Change Index.

Columns *Used* and *Uptake (MT)* are pre-filled from earlier questions in the Balance Sheet section.

If you indicated that your company sourced a material type but was unable to provide any volume data for that entire material type section, "Estimate uptake share (%)" will allow you to enter an estimate for the entire portion of that material. For example, if you know that you source wool but do not have a specific volume but know this is approximately 2% of your total fiber sourcing, please enter "2" in Estimate uptake share (%).

- **Final uptake**: The survey will recalculate Final uptake (MT) using any estimates entered and provide the final percentage breakdown of your company’s fiber portfolio in column "Final uptake share (%)".
- **Priority threshold**: Is the Textile Exchange percentage where if exceeded, reporting on that material type is required for the Material Change Index. Column "Priority by threshold" displays the material types which are priority and are required for Material Change Index reporting, and those which are "Non-Priority" and reporting is optional.
- **Final priority status**: Please adjust the priority status for your materials, indicating where through completing a risk and/or opportunity assessment, some materials may be identified as priority for sustainability engagement.
- **Priority adjusted**: If any thresholds are changed, please provide an explanation in the text box below the table.

*Definitions*

- **Priority Material**: There are three parameters that determine whether a material (fiber or non-fiber) is a priority and must be completed for an “overall” benchmark score and placement in the Material Change Index (MCI). These parameters are scale, risk, and opportunity.
- **Scale**: The “fiber” represents a percentage of volumetric use beyond a threshold of 10% of overall fiber use e.g. cotton, polyester, manmade cellulosic fibers, nylon, and wool. Or, in the case of “non-fibers”, it represents 10% of the final product range (i.e. of products with major components of non-fiber materials e.g. down or leather).
- **Risk**: The raw material represents a “material” risk to the company. Risks associated with a minority (low volume) raw material include sourcing from environmentally and/or socio-economically high-risk sourcing regions, animal welfare risk, reputation risk, etc.
- **Opportunity:** The module should also be selected if the company has seized the opportunity to advance the sustainability of the raw material even if the material is below the volumetric use threshold or is not considered a risk.

- **Exceptions:** The company may decide not to complete a module, even if the material used is above the volume threshold and is recognized as a key risk. For example, if the company is in the process of decommissioning the use of the said material (e.g. based on the company’s risk and opportunity assessment) and the transition is not yet complete.

**Alignment with other reporting frameworks**

- Determining a priority material for the CFMB has some similarities to the SASB: [Apparel Accessories and Footwear Sustainability Accounting Standard](https://www.textileexchange.org) (Accounting Metrics: CG-AA-440a.1. Description of environmental and social risks associated with sourcing priority raw materials, page 24). However, the CFMB uses volumetric thresholds and SASB uses financial. SASB defines priority raw materials as those that are essential to the entity’s principal products, where principal products are those that accounted for 10 percent or more of consolidated revenue in any of the last three fiscal years. Note the SASB definition is currently under review (2020).

**BS-4-2 Non-fiber Portfolio Uptake and Priority Matrix**

**What this question is looking for**

This table determines the priority status of each non-fiber based on a set threshold. Please enter the estimated product share which has main components of each non-fiber type to determine whether the material is priority or non-priority. Please adjust the priority status according to risks and/or opportunity assessment. All priority materials are scored in the Material Change Index.

Columns Used and Uptake (MT) are pre-filled from earlier questions in the Balance Sheet section.

- **Estimate product share (%):** Please report the approximate percentage of products which have main components which are either down or leather.

- **Priority threshold:** Is the Textile Exchange percentage where if exceeded, reporting on that material type is required for the Material Change Index. Column “Priority by threshold” displays the material types which are priority and are required for Material Change Index reporting, and those which are “Non-Priority” and reporting is optional.

- **Final priority status:** Please adjust the priority status for your materials, indicating where through completing a risk and/or opportunity assessment, some materials may be identified as priority for sustainability engagement.

- **Priority adjusted:** If any thresholds are changed, please provide an explanation in the text box below the table.
Definitions

− **Priority Material**: There are three parameters that determine whether a material (fiber or non-fiber) is a priority and must be completed for an “overall” benchmark score and placement in the Material Change Index (MCI). These parameters are scale, risk, and opportunity.

− **Scale**: The “fiber” represents a percentage of volumetric use beyond a threshold of 10% of overall fiber use e.g. cotton, polyester, manmade cellulosic fibers, nylon, and wool. Or, in the case of “non-fibers”, it represents 10% of the final product range (i.e. of products with major components of non-fiber materials e.g. down or leather).

− **Risk**: The raw material represents a “material” risk to the company. Risks associated with a minority (low volume) raw material include sourcing from environmentally and/or socio-economically high-risk sourcing regions, animal welfare risk, reputation risk, etc.

− **Opportunity**: The module should also be selected if the company has seized the opportunity to advance the sustainability of the raw material even if the material is below the volumetric use threshold or is not considered a risk.

− **Exceptions**: The company may decide not to complete a module, even if the material used is above the volume threshold and is recognized as a key risk. For example, if the company is in the process of decommissioning the use of the said material (e.g. based on the company’s risk and opportunity assessment) and the transition is not yet complete.

Alignment with other reporting frameworks

− **Determining a priority material for the CFMB has some similarities to the SASB**: Apparel Accessories and Footwear Sustainability Accounting Standard (Accounting Metrics: CG-AA-440a.1. Description of environmental and social risks associated with sourcing priority raw materials, page 24). However, the CFMB uses volumetric thresholds and SASB uses financial. SASB defines priority raw materials as those that are essential to the entity’s principal products, where principal products are those that accounted for 10 percent or more of consolidated revenue in any of the last three fiscal years. Note the SASB definition is currently under review (2020).

BS-5. Uptake Calculation Metadata

**What this question is looking for**

This “metadata form” is intended to give Textile Exchange increased visibility into uptake calculations completed, so we can validate if the company’s reporting methodology is consistent year-on-year. Your metadata compilation gives an indication of data quality and helps ensure figures are aggregated to industry totals as accurately as possible. This metadata will also inform Textile Exchange on best practices and allow for further progress on alignment and comparability within the industry. This form may also assist practitioners with keeping a record of how calculations have been completed and, in the event of staff turnover, can be used as a guide to identify comparable data.
Please check pre-filling and provide the following information in your metadata form:

- **Company name**: Pre-filled from previous sections.
- **Name of practitioner coordinating data collection**: Pre-filled from previous sections.
- **Internal practitioners supporting data calculation**: Pre-filled from previous sections.
- **Data Scope**
  - **Time period of data**: Pre-filled from previous sections.
  - **Product categories not included and their magnitude**: Please indicate if any product categories are excluded, and an approximate amount of product this includes.
  - **Material categories not included in the calculation**: Please indicate if any material categories or types are not included in the calculation.
  - **Major textile components not included in the calculation**: Please indicate if any main textile components of products are not included in the calculations.
- **Data source**: Please indicate the IT systems or other data sources which were used to collect data to calculate your material uptake.
- **Conversion rates**: Please describe the conversion rates used in uptake calculations and indicate where these may be different for different material types.
- **Data cleaning and processing methodology**: Please describe your process of data cleaning and preparing to complete your uptake calculation. For example, were a certain percentage of products excluded due to incomplete fiber composition information?
- **Fiber calculation validation**: Please describe your process of validating fiber calculations. For example, reviewed by a third-party, or reviewed by senior staff.
- **Changes to methodology**: Please indicate if any changes have been made to the calculation methodology this year compared with previous years.
- **Data quality and accuracy assessment**: Please provide an indication on how accurate your calculation is and describe any opportunities for improvement.

**Definitions**

- **Uptake**: A numerical amount of material which your company sourced during the reporting period.
- **Product categories**: Different silhouettes of products, for example, bodysuits, socks, sweatshirts, trousers, shorts, etc.
- **Fiber categories**: Different types of materials. In CFMB, the main fiber categories are cotton, wool, manmade cellulosic, polyester and nylon.
- **Product Lifecycle Management (PLM) system**: A type of software program which provides an online platform to centralize all information about product development. A report from a PLM system is commonly used in developing uptake calculations as this has information on compositions of product components, their weights, etc.
- **Conversion rate**: The rate of conversion between input into the supply chain (fibers ready for spinning) and the output in another tier of the supply chain (e.g. spun yarn, fabric production or finished products). For example, the yarn-to-fiber conversion rate 1.17
denotes the conversion of “1 yarn: 1.17 fiber”. Put simply, 1.17 units of fiber is required to produce 1 unit of yarn.

- **Data cleaning**: The process of correcting any inconsistencies or errors in a dataset and preparing it for analysis.

- **Validation**: Data validation is concerned with checking the input data to ensure it conforms with the data requirements of the system to avoid data errors.

- **Priority Material**: There are three parameters that determine whether a material (fiber or non-fiber) is a priority and must be completed for an “overall” benchmark score and placement in the Material Change Index (MCI). These parameters are scale, risk, and opportunity.

  - **Scale**: The “fiber” represents a percentage of volumetric use beyond a threshold of 10% of overall fiber use e.g. cotton, polyester, manmade cellulosic fibers, nylon, and wool. Or, in the case of “non-fibers”, it represents 10% of the final product range (i.e. of products with major components of non-fiber materials e.g. down or leather).

  - **Risk**: The raw material represents a “material” risk to the company. Risks associated with a minority (low volume) raw material include sourcing from environmentally and/or socio-economically high-risk sourcing regions, animal welfare risk, reputation risk, etc.

  - **Opportunity**: The module should also be selected if the company has seized the opportunity to advance the sustainability of the raw material even if the material is below the volumetric use threshold or is not considered a risk.

  - **Exceptions**: The company may decide not to complete a module, even if the material used is above the volume threshold and is recognized as a key risk. For example, if the company is in the process of decommissioning the use of the said material (e.g. based on the company’s risk and opportunity assessment) and the transition is not yet complete.
Generic guidance for FIBER/MATERIAL questions

1 Risk Management | 2 Investment | 3 Transparency | 4 Targets | 5 Uptake | 6 Impact

This section is comprised of seven fiber or material specific modules (cotton, wool, MMCF, polyester, nylon, down 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.

Why this is important

This question aims to determine if the FIBER / MATERIAL was used in the reporting period, and whether the FIBER / MATERIAL is considered a priority.

Definitions

- **Cotton**: Fiber grown as a boll around the seeds of the cotton plant, a shrub native to tropical and subtropical regions.
- **Wool**: Sheep wool only in the survey. Other types of wool such as cashmere, mohair and others should be reported in the module “other fibers”.
- **MMCF**: Manmade cellulosic fibers (MMCFs): fibers coming from cellulosic matter of plants or reclaimed feedstock that is processed into a pulp, dissolved and then regenerated 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.
- **Polyester**: Fibers that are shed from clothing during production, consumer use, or end of life, and end up as pollution in the environment (OIA / EOG)
- **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).
- **Down**: Fine feathers found under the exterior feathers of ducks and geese.
- **Leather**: Hide or skin tanned to be imputrescible (ISO 20346) and does not include alternatives to leather of non-animal origin.
- **Other fiber**: Refers to specific programs distinguished by a company to have higher sustainability performance than its conventional option and not listed by Textile Exchange.
- **Other non-fiber**: Other materials which are not spun into yarn and not listed above, including plastics, polyester insulation, etc.
FM-P. FIBER/MATERIAL Module Selection

FM-P1 Portfolio Overview

FM-P1a. Priority of FIBER/MATERIAL to your company.

Why this is important
This question aims to determine if the FIBER / MATERIAL was used in the reporting period, and whether the FIBER / MATERIAL is considered a priority.

What this question is looking for
The FIBER/MATERIAL programs in use by your company are displayed here. The list of programs is auto filled from the selection you made in the Materials Balance Sheet section and shows only your company’s 2020 FIBER/MATERIAL portfolio.

You can also see the “priority status” of FIBER/MATERIAL for your company. All participating companies are encouraged to complete the FIBER/MATERIAL module, irrespective of whether the fiber is a priority material in terms of volumetric uptake (i.e. 10% or more of your company’s overall materials portfolio) and receive a FIBER/MATERIAL module score. However, if it is a “non-priority” fiber for your company, your FIBER/MATERIAL module score will not contribute to your company’s overall Material Change Index (MCI) score.

Example
Priority of cotton to your company.

Based on BS-4-1. Fiber Portfolio Uptake and Priority Matrix, the priority of cotton to your company is indicated below. If change is needed, please revisit BS-4-1.

Cotton is considered as a fiber

FM-P1b. Overview of your company's FIBER/MATERIAL portfolio.

Why this is 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
Overview of your company’s cotton portfolio.

Based on the information provided in BS-2-1 Cotton Portfolio, the breakdown of your company’s cotton portfolio is given below. If change is needed, revisit BS-2-1.
<table>
<thead>
<tr>
<th>Cotton portfolio</th>
<th>Used</th>
<th>Uptake (MT)</th>
<th>Share (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organic Fair-Trade Cotton</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Organic cotton</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fair Trade cotton</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cotton made in Africa</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Better Cotton Initiative</td>
<td>☐</td>
<td></td>
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<tr>
<td>CottonConnect REEL</td>
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<tr>
<td>Abrapa</td>
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<tr>
<td>BASF e3</td>
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<tr>
<td>Field to Market</td>
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<tr>
<td>ISCC certified</td>
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<tr>
<td>myBMP</td>
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<td></td>
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<tr>
<td>bioRe® Sustainable Cotton</td>
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<tr>
<td>U.S Trust Cotton Protocol</td>
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<tr>
<td>Regenerative Organic Cotton</td>
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<tr>
<td>Transitional Organic Cotton</td>
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<tr>
<td>Recycled cotton</td>
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<tr>
<td>Other cotton program</td>
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</tr>
<tr>
<td>Conventional cotton</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Total portfolio</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For “other cotton programs”, please specify.

Please provide any clarification and weblink as supporting evidence.

Quick Navigation:
- Profile
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- Polyester
- Nylon
- Down
- Leather
- Other

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FM-P2 Module Selection

FM-P2a. Will your company be completing the cotton module?

Example

CO-P2a Will you be completing the cotton module?

Please indicate whether you will be completing the cotton module. By selecting “yes” the cotton module will unlock.

All answers in the cotton module will reflect your companies’ activities in relation to your allocated portfolio of cotton programs.

☐ Yes
☐ No

Please specify the rationale for not completing this module.

Definitions - priority material

- **Priority material**: There are three parameters that determine whether a material (fiber or non-fiber) is a priority and must be completed for an “overall” benchmark score and placement in the Material Change Index (MCI). These parameters are scale, risk, and opportunity.

- **Scale**: The “fiber” represents a percentage of volumetric use beyond a threshold of 10% of overall fiber use e.g. cotton, polyester, manmade cellulosic fibers, nylon, and wool. Or, in the case of “non-fibers”, it represents 10% of the final product range (i.e. of products with major components of non-fiber materials e.g. down or leather).

- **Risk**: The raw material represents a “material” risk to the company. Risks associated with a minority (low volume) raw material include sourcing from environmentally and/or socio-economically high-risk sourcing regions, animal welfare risk, reputation risk, etc.

- **Opportunity**: The module should also be selected if the company has seized the opportunity to advance the sustainability of the raw material even if the material is below the volumetric use threshold or is not considered a risk.

- **Exceptions**: The company may decide not to complete a module, even if the material used is above the volume threshold and is recognized as a key risk. For example, if the company is in the process of decommissioning the use of the said material (e.g. based on the company’s risk and opportunity assessment) and the transition is not yet complete.
Definitions – FIBER/MATERIAL portfolio

- **FIBER / MATERIAL portfolio:** The range of a company’s FIBER / MATERIAL sustainability programs (including initiatives, standards and processes) and conventional FIBER / MATERIAL.

- **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).

- **Conventional FIBER / MATERIAL:** Textile Exchange classifies “conventional” FIBER / MATERIAL which is not produced to the specifications of a sustainability program (standard, certification, regulation, initiative or process).

- **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.

Alignment with other reporting frameworks

- Determining a priority FIBER / MATERIAL for the CFMB has some similarities to the SASB: Apparel Accessories and Footwear Sustainability Accounting Standard (Accounting Metrics: CG-AA-440a.1. Description of environmental and social risks associated with sourcing priority raw materials, page 24). However, the CFMB uses volumetric thresholds and SASB uses financial. SASB define priority raw materials as those that are essential to the entity’s principal products, where principal products are those that accounted for 10 percent or more of consolidated revenue in any of the last three fiscal years.

FM-1. Risk Management

This theme focuses on assessing 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

*Why this is important*

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

*What this question is looking for*

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

**FM-1a. Feedstock Production**

**FM-1a-1. To what extent is your company managing risks associated with cotton feedstock production?**

*Example*

To what extent is your company managing risks associated with cotton feedstock production?

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

*Please specify how risks are managed by your company.*

<table>
<thead>
<tr>
<th>Risks</th>
<th>Risk Identified</th>
<th>Policy</th>
<th>Strategy</th>
<th>Certification</th>
<th>Intervention</th>
<th>Results Monitoring</th>
<th>Remains priority risk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child labor</td>
<td>☐</td>
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<tr>
<td>Forced labor</td>
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<td>Pesticide exposure</td>
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<td>Poverty and debt</td>
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<tr>
<td>Other labor related risks</td>
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<td>Water scarcity</td>
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<td>Water pollution</td>
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<tr>
<td>Biodiversity loss/land use change</td>
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<tr>
<td>Climate change</td>
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<td>Soil degradation</td>
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<tr>
<td>Integrity related risks</td>
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Risks | Risk Identified | Policy | Strategy | Certification | Intervention | Results Monitoring | Remains priority risk
--- | --- | --- | --- | --- | --- | --- | ---
Quality | | | | | | | |
Other key risk | | | | | | | |

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 risks”, please specify.

Please provide any clarification and weblink as supporting evidence.

Child labor: Labor conditions policy (page 3)
Forced labor: www.sharksdontbite/kjfkjd/
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

**FM-1b. Feedstock Processing**

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

*Example*

CO-1b-1. To what extent is your company managing risks associated with cotton processing?

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

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

<table>
<thead>
<tr>
<th>Risks</th>
<th>Risk Identified</th>
<th>Policy</th>
<th>Strategy</th>
<th>Certification</th>
<th>Intervention</th>
<th>Results Monitoring</th>
<th>Remains priority risk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child labor</td>
<td>☐</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>
<td>☐</td>
</tr>
<tr>
<td>Pesticide exposure</td>
<td>☐</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>
<td>☐</td>
</tr>
<tr>
<td>Other labor related risks</td>
<td>☐</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>
<td>☐</td>
</tr>
<tr>
<td>Water pollution</td>
<td>☐</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>
<td>☐</td>
</tr>
<tr>
<td>Climate change</td>
<td>☐</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>
<td>☐</td>
</tr>
<tr>
<td>Integrity related risks</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Quality</td>
<td>☐</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>
<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.

Please provide any clarification and weblink as supporting evidence.

Child labor: Labor conditions policy (page 3)
Forced labor: www.sharksdontbite/social-policy/

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

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

**Definitions - risk and opportunity management**

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

- **Opportunities:** risk occurrence that would have a favorable impact (ISO/TR 21506:2018).

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

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

**Definitions - implementation of risk assessment and management**

- **Assessed the environmental and socioeconomic risks:** Process of risk analysis, i.e. the systematic use of available information to identify hazards and to estimate the risk (ISO 13022:2012) and risk characterization, i.e. evaluation and conclusion based on 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).
- **Strategy**: A strategy is defined as a plan to achieve a long-term or overall objective (ISO).
- **Certification**: Second or third-party standard that addresses the identified risk in order to reduce it.
- **Intervention**: Investing resources (monetary and non-monetary e.g. training etc.) beyond the terms of a certification scheme, with the aim to reduce identified risks.
- **Results monitoring**: A rigorous risk management system, includes the monitoring of risks identified and the impact of risk management approaches implemented. The results of the monitoring should be fed back into the risk management system, to re-assess risks.
- **Remains a priority risk**: Despite the implementation of the risk management approach(es) relative to an identified risk, monitoring results indicate that the risk remains a key risk.

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

**Alignment with other reporting frameworks**

**Additional reading**
- Responsible Sourcing Network [here](https://www.responsible-sourcing.org/)

### FM-2. Investment

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

**Why this is important**

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

**What this question is looking for**

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

Depending upon the risks and opportunities identified, factors to consider for investment include:

- Capacity building needs and access to the market.
- Infrastructure, logistics, and inputs to support more sustainable production.
- Technology, research, and development needs.
- Commercialization and bringing a cotton sustainability program to scale.
- Community resilience in underserved or vulnerable regions.

Please complete as much of the evidence table as possible to support your answer. Note, if your investment “type” could qualify for more than one of the dropdown options, please select your preferred option and provide details of overlap in the text box provided.

**Example**

Does your company invest in the sustainability of cotton production beyond the cost of sourcing more sustainable fiber options?

- [ ] No
- [ ] Yes, we invest through collaborative initiatives
- [ ] Yes, we invest directly in our supply partners
- [ ] Yes, we invest in innovation
- [ ] Yes, we invest in community programs (CSR)
- [ ] Our investment criteria incorporate one or more of the SDGs

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>Investment 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>☐</td>
<td>3</td>
</tr>
<tr>
<td>Supplier</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>partnerships</td>
<td></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>30000</td>
<td>USD</td>
<td>☐</td>
<td>3</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>☐</td>
<td>5</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**

- **Invest in sustainability**: The 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.

**Definitions - Investment types**

- **Investment**: Please note that while the use of certified products is indeed a positive contribution, investment in the context of this question, goes beyond product procurement.

- **Investment type**: The investment category as listed in the dropdown options i.e. collaborative initiatives, supply partners, innovation, and/or community programs.

- **Collaborative initiatives**: Refers to investments by the company in collaboration with others e.g., Organic Cotton Accelerator. Note, collaborative initiatives may include investments in “innovation” or “community programs” (the other options in the dropdown). See question specification above for instructions on how to approach this overlap.
Directly in supply partners: Refers to investments given directly to suppliers, including farmers, with the aim of increasing the sustainability performance and availability. For example, “soil fertility” or “gender-based capacity building”.

Invest in innovation: Refers to investment in research and development of new ideas, tools, technologies, processes, etc. intended to increase the sustainability performance of cotton production. E.g. “investment in an innovative cotton recycling process”.

Invest in community programs: Refers to investments made within the scope of a company’s Corporate Social Responsibility (CSR) work and related to cotton production but having a broader impact on local communities.

Definitions - specificities of the investments

- Inkind: Refers to investments not involving money or not measured in monetary terms.
- Amount: The financial sum of the investment made in the investment project over the reporting period.
- Investment period: Refers to the timeframe in which the investment is made. If it is an ongoing investment, please specify "on-going"; if it is a time-bound investment please specify the timeframe “20XX-20YY”.
- ROI expected: Return on Investment (ROI) is the benefit (or return) of an investment divided by the cost of the investment. The checkbox is to be selected if an ROI is expected.

FM-3. Transparency

FM-3a. Country of Origin

Why this is important

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

What this question is looking for

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

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

Example
Does your company know the countries of origin of its cotton feedstock?

- 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
- Yes, for 100% of our cotton supply

Can your company estimate its cotton supply by country and site location?

- No
- By country
- By program
- By site location for some supply
- By site location for all supply

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

**Program share and knowledge of site location**

<table>
<thead>
<tr>
<th>Country of origin</th>
<th>Country share (%)</th>
<th>Site location</th>
<th>OFT Share</th>
<th>OC Share</th>
<th>BCI Share</th>
<th>Conv.share</th>
<th>etc..</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unknown</td>
<td>26-50% ▼</td>
<td>□</td>
<td>□</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>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Egypt</td>
<td>&lt;25% ▼</td>
<td>□</td>
<td>□</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>
<td>□</td>
<td>□</td>
</tr>
</tbody>
</table>
Definitions

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

− **Key country**: In this context “key” refers to a company’s major sourcing countries in terms of volume and share of overall use. However, it can also include countries where the company has a vested interest as determined by its risk and opportunity assessment.

− **Location**: Is the more precise geographical location (e.g. region, province, state, district, catchment, GPS details, etc.) within the country of origin. Location provides important background and context for companies to determine environmental (including biodiversity) and socioeconomic impact, risk and opportunity.

**Definitions – country of origin coverage**

− **Coverage**: Refers here to the estimated share by volume of total FIBER / MATERIAL sourced in the reporting period

− **Less than 25%**: Less than a quarter of cotton sourced is of known country of origin

− **26 to 50%**: Up to half of FIBER / MATERIAL sourced is of known country of origin

− **51 to 75%**: Up to three-quarters of FIBER / MATERIAL sourced is of known country of origin

− **More than 75%**: Over three-quarters of FIBER / MATERIAL sourced is of known country of origin

− **100%**: The country of origin is known for all FIBER / MATERIAL sourced

FM-3b. Supply Chain Mapping

FM-3c. Supplier Listings

**Why this is important**

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

**What this question is looking for**

This is a twofold question, asking companies to estimate the extent to which they have mapped their supply chain, and made supplier listings publicly available. Companies are required to respond according to their knowledge of their supply chain “tiers” and by selecting from the “minority/majority” options to differentiate the depth and breadth of mapping and public reporting.
FM-3b-1. Has your company mapped its FIBER / MATERIAL supply chains?

**Example**

Has your company mapped its cotton supply chains?

- ☐ No
- ☑ Yes, we have mapped our supply 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 have mapped our supply 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 have mapped our supply 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 have mapped our supply at feedstock supplier level - ginner
  Please indicate the coverage.
  - ☐ Covers a minority of supply at this level
  - ☑ Covers a majority of supply at this level
- ☑ Yes, we have mapped our supply at feedstock supplier level – cotton shredder
  Please indicate the coverage.
  - ☐ Covers a minority of supply at this level
  - ☑ Covers a majority of supply at this level
- ☑ Yes, we have mapped our supply at feedstock supplier level – cotton grower
  Please indicate the coverage.
  - ☐ Covers a minority of supply at this level
  - ☑ Covers a majority of supply at this level

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

**Example**

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

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

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

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

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

Definitions - supplier levels
- CMT: Cut, Make, and Trim; suppliers that manufacture the final products.
- Fabric producers: Suppliers that process cotton yarn into fabric.
- Spinners: Suppliers that process (by spinning) ginned or recycled cotton fibers into yarn.
- Ginners: Suppliers that process 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.
- Farmers: Cotton farmers/producers including landowners, cooperatives, contractors that grow and supply the seed cotton to the gin.
- Recycled feedstock suppliers: Suppliers that provide the pre- or post-consumer cotton feedstock for recycling.

Definitions – supply chain mapping/supplier listing coverage
- **Coverage**: Refers here to the estimated share of FIBER / MATERIAL from publicly listed suppliers.
- **Covers a minority of supply at this level**: Below 50% of FIBER / MATERIAL by volume is mapped/supplied by suppliers listed in the company's public supplier listings.
- **Covers a majority of supply at this level**: Over 50% of FIBER / MATERIAL by suppliers listed in the company's public supplier listings.

**Definitions - public supplier listing**

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

**Alignment with other reporting frameworks**

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

**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 this is important**

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

**What this question is looking for**

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

**Example**

Has your company set SMART targets for increasing the uptake of more sustainable cotton?

Quick Navigation:

- Profile
- Scope
- Strategy
- Balance Sheet
- Generic
- Cotton
- Wool
- MMCFs
- Polyester
- Nylon
- Down
- Leather
- Other

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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

Please provide details on your company SMART uptake target(s).

100% sustainable cotton by 2025

<table>
<thead>
<tr>
<th>Cotton program</th>
<th>Portfolio Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall target (portfolio level)</td>
<td>☐</td>
</tr>
<tr>
<td>Organic Fair-Trade Cotton</td>
<td>☐</td>
</tr>
<tr>
<td>Fair Trade cotton</td>
<td>☐</td>
</tr>
<tr>
<td>Cotton made in Africa</td>
<td>☐</td>
</tr>
<tr>
<td>Planned program 1</td>
<td>☐</td>
</tr>
<tr>
<td>Planned program 2</td>
<td>☐</td>
</tr>
</tbody>
</table>

For adjusted, please specify.

We had initially set our OC target to 50% of cotton in 2019 but reduced it and included a higher share of recycled cotton.

Please provide any clarification and weblink as supporting evidence.

Definitions - SMART uptake target

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

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

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

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

- **Baseline year:** The baseline year is a reference point in time against which progress is measured if the target is set relative to a baseline year.
Public target: A target that is made publicly available, either directly on the company’s website or provided on request.

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

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

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

Definitions - 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.

FM-4b. Public Commitments

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

Why this is 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

Is your company a signatory to any public commitments on its use of cotton?

☐ No
☐ 2025 Sustainable Cotton Challenge
☐ Uzbek Cotton Pledge
☐ Turkmen Cotton Pledge
☐ Other public commitment
Alignment with other reporting frameworks

- 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 this is 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.

What this question is looking for

Please select the relevant verification models used for each cotton program by selecting from the dropdown options. Please note, the term Identity Preserved (IP) has been used to differentiate verification models that segregate the cotton 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 in 5a-1 “coverage” (partial or full) refers to “the scope of the verification model used compared to its total cotton supply”, while in question 5a-1a “coverage” (partial or full) refers to “the scope of the verification model used compared to its cotton program supply.”

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 labeled OCS. Here the participant should select “own label”.

Example

Which model does your company use to verify uptake from its cotton programs?

☐ No verification
Supplier declarations

Non-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

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

Please specify the verification models used.
For each program, select the verification model used, indicate the market coverage and product labelling adopted.

<table>
<thead>
<tr>
<th>Cotton Program</th>
<th>Verification Model</th>
<th>Used</th>
<th>Coverage</th>
<th>Product label</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organic Fair Trade</td>
<td>Organic (farm) + FT (IP)</td>
<td>☑</td>
<td>Partial - Some cotton / all supply chain</td>
<td>Own label</td>
</tr>
<tr>
<td></td>
<td>OCS+FT (IP)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>GOTS+FT (IP)</td>
<td>☑</td>
<td>Partial - Some cotton / part supply chain</td>
<td>Own label</td>
</tr>
<tr>
<td>Supplier declarations</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Uncertified - IP)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Certified - IP)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Better Cotton Initiative</td>
<td>BCI (MB)</td>
<td>☑</td>
<td>Full - All cotton / all supply chain</td>
<td>No</td>
</tr>
<tr>
<td>Transnational Organic Cotton</td>
<td>Supplier declarations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other (MB)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other (Uncertified - IP)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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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.

- **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

<table>
<thead>
<tr>
<th>Cotton Program</th>
<th>Verification Model</th>
<th>Used</th>
<th>Coverage</th>
<th>Product label</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other (Certified - IP)</td>
<td></td>
<td>☐</td>
<td>Partial - Some cotton / all supply chain</td>
<td>Own label</td>
</tr>
<tr>
<td>Recycled Cotton</td>
<td>RCS</td>
<td>☐</td>
<td>Partial - Some cotton / part supply chain</td>
<td>Third-party label</td>
</tr>
<tr>
<td>GRS</td>
<td></td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SCS</td>
<td></td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplier declarations</td>
<td></td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Uncertified - IP)</td>
<td></td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Certified - IP)</td>
<td></td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Certified - IP)</td>
<td></td>
<td>☐</td>
<td>Partial - Some cotton / all supply chain</td>
<td>Own label</td>
</tr>
</tbody>
</table>

For "other cotton program", please specify.

For "other verification models", please specify.

All our transitional cotton is certified Organic Trade Association USDA Certified Transitional Program up to ginning.
− 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. 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” (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: 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): 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: Over 95% of the FIBER/MATERIAL used (in 5-a-1a) or of the selected cotton 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): The cotton portfolio composed of 100% organic.
- Example (5a-1a): All organic cotton is certified to the 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: Some of the FIBER/MATERIAL used (in 5-a-1a) or of the selected cotton 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): The cotton portfolio composed of 95% conventional 5% organic. All organic cotton is certified OCS, from farm to product.
- Example (5a-1a): 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: 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.
**Additional reading**
- 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. What share of FIBER/MATERIAL uptake did your company report in the Materials Balance Sheet?**

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

**What this question is looking for**
Your company's uptake data will auto-populate the table at 5b-1a. from the Balance Sheet. Historical data will be visible from previous survey submissions. If this is your first year, or have not reported uptake volumes in the past, you have the opportunity to backfill here. Please note that it is not required to report the volumes of the years beyond the reporting period (historical data). However, backfilling will allow for year-on-year trendlines to feature in your company’s scorecard. The Fiber Uptake Calculation Guide provides guidance on reporting fiber consumption.

**Example**

What share of cotton uptake did your company report in the Materials Balance Sheet?

- No
- For some of our cotton programs
- For all of our cotton programs
- For all cotton use (including conventional cotton)

**Cotton uptake trend**
The following table shows your company's uptake trend over the past five years and will be presented in your company's scorecard. The data is based on uptake reported this year and in past submissions. Adjustments for 2019 must be made in the Materials Balance Sheet. Historical data can be entered new or updated in the following table. If adjustments are made, please indicate the rationale in the text field below.

<table>
<thead>
<tr>
<th>Cotton portfolio</th>
<th>2015 (MT)</th>
<th>2016 (MT)</th>
<th>2017 (MT)</th>
<th>2018 (MT)</th>
<th>2019 (MT)</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organic cotton</td>
<td>50</td>
<td>80</td>
<td>65</td>
<td>75</td>
<td>80</td>
<td>Metric ton</td>
</tr>
<tr>
<td>Better Cotton Initiative</td>
<td>0</td>
<td>0</td>
<td>100</td>
<td>350</td>
<td>0</td>
<td>Metric ton</td>
</tr>
<tr>
<td>Recycled cotton</td>
<td>0</td>
<td>0</td>
<td>5</td>
<td>15</td>
<td>0</td>
<td>Metric ton</td>
</tr>
<tr>
<td>Conventional cotton</td>
<td>750</td>
<td>850</td>
<td>700</td>
<td>550</td>
<td>850</td>
<td>Metric ton</td>
</tr>
</tbody>
</table>

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

**Definitions - coverage**

- **All 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.
- **All 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.
- **Some 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.

**FM-5c. Recycled Details**

FM-5c-1. Please report on the feedstocks of your company’s recycled FIBER/MATERIAL?

**Why this is 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:**

Please the feedstocks of your company’s recycled cotton.
### Recycled textiles

<table>
<thead>
<tr>
<th>Share (%)</th>
<th>2019 (MT)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-consumer</td>
<td>20%</td>
</tr>
<tr>
<td>Post-consumer</td>
<td>0%</td>
</tr>
<tr>
<td>Unknown (pre/post-consumer)</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Sub-total</strong></td>
<td><strong>20%</strong></td>
</tr>
</tbody>
</table>

### Recycled non-textiles

<table>
<thead>
<tr>
<th>Share (%)</th>
<th>2019 (MT)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-consumer</td>
<td>0%</td>
</tr>
<tr>
<td>Post-consumer</td>
<td>70%</td>
</tr>
<tr>
<td>Unknown (pre/post-consumer)</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Sub-total</strong></td>
<td><strong>20%</strong></td>
</tr>
</tbody>
</table>

### Unknown (textiles/non-textiles)

<table>
<thead>
<tr>
<th>Share (%)</th>
<th>2019 (MT)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sub-total</strong></td>
<td></td>
</tr>
</tbody>
</table>

### Recycled cotton

<table>
<thead>
<tr>
<th>Share (%)</th>
<th>2019 (MT)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td></td>
</tr>
</tbody>
</table>

Please report on the recycling processes of your company’s recycled cotton.

### Recycling Process

<table>
<thead>
<tr>
<th>Share (%)</th>
<th>2019 (MT)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chemical</td>
<td></td>
</tr>
<tr>
<td>Mechanical</td>
<td></td>
</tr>
<tr>
<td>Unknown (chemical/mechanical)</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
</tr>
</tbody>
</table>

Is your company sourcing its cotton recycled feedstock from a socially responsible collection initiative?

**FM-6-b. Improvement**

**FM-6b-1. Can your company show improvements in its sustainability impact associated within your specific supply chain of FIBER / MATERIAL?**

**Example**

Can your company show improvements in its sustainability impact associated with cotton production?

- [ ] No
- [ ] Yes, we can show qualitative evidence of a positive impact
  
  For "qualitative evidence", please provide details.
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.

Yes, we can show quantitative evidence of a positive impact

For "quantitative evidence", please provide details.

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.

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).

- **Mechanically recycled**: Mechanical recycling takes waste and recycles it into a secondary material without changing its basic structure. Some common mechanical techniques for textile recycling include shredding fabrics. ([cattamole consulting](#)).

- **Chemically recycled**: Chemical recycling uses a series of chemical processes to recycle a waste stream back into building block chemicals, called monomers. The recycled products are exactly the same as their virgin counterparts, which means that performance is not lost through the recycling processes ([cattamole consulting](#)).

FM-6. Impact monitoring

**Why this is 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.
What this question is looking for

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

FM-6-a. Measurement

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

Example:

How is your company measuring its sustainability impact associated with cotton production?

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

For industry tools please specify:

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

☐ We collect anecdotal feedback from our cotton suppliers/programs
☐ We collect qualitative feedback from our cotton suppliers/programs
☐ We collect quantitative feedback from our cotton suppliers/programs

Please provide any clarification and weblink as supporting evidence.

Definitions - impact measuring

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

- **Measuring sustainability impact**: Measurement provides the qualitative and quantitative basis for the informed management of sustainability. It refers here to measuring any environmental and/or socioeconomic change that may be adverse or beneficial and wholly or partially resulting from the company’s activities (e.g. implementation of a sustainability strategy, policy, project, etc.).

- **Difference between direct and indirect measuring**: Measurements can be based on primary data collection or secondary data. Indirect measuring relies on secondary data and is a good start when primary data is not reliable or available. Inhouse or externally developed tools, including life cycle assessment, can help companies gauge positive and negative impacts. Direct (primary) data collection can enable a company to gauge its own impact on the sustainability of its supply.
Further information: The London Benchmark Group (LBG) provides a useful framework for companies to better understand measuring impact. The LBG Framework starts with “inputs” (what’s contributed), “outputs” (what happens), and “impact” (what’s changed). More information here.

Definitions - impact measuring approaches and tools

- **Anecdotal feedback**: Refers to unqualified feedback from stakeholders that sustainability improvements are associated with a program or through a specific intervention.
- **Qualitative feedback**: Information relative to sustainability impacts or improvements provided in a non-numerical way.
- **Quantitative feedback**: Information relative to sustainability impacts or improvements based on measured numerical data.
- **Primary data**: Data that is collected by a researcher from first-hand sources, using methods like surveys, interviews, or experiments.
- **Secondary data**: Data that has already been collected through primary sources and made readily available for researchers to use for their own research. It is a type of data that has already been collected in the past.
- **Industry tools and databases**: Industry-wide recognized tools and databases that provide data to estimate sustainability impacts, such as the Higg MSI or the WALDB.
- **Higg Materials Sustainability Index (Higg MSI)**: A cradle-to-gate material scoring tool, developed by the Sustainable Apparel Coalition, that quantitatively measures the environmental impacts of material production in a common way. The scoring is based on Life Cycle Assessment (LCA). More information can be found here.
- **World Apparel & Footwear Life Cycle Assessment Database (WALDB)**: Founded by Quantis together with a pre-competitive consortium of organizations and companies from the apparel and footwear sector to deliver data for environmental impact assessment and footprinting. Built primarily on LCAs. More information can be found here.

Definitions - measuring improvement

- **Measuring improvements**: Requires knowing who your suppliers are and where they are located around the world. Impacts are contextual, climate, geographical, socio-political, cultural, and educational, and all these variables come into play, and need to be considered when thinking about setting Key Performance Indicators (KPIs) and measuring improvements.
- **Measuring improvements**: Requires knowing who your suppliers are and where they are located around the world. Impacts are contextual, climate, geographical, socio-political, cultural, and educational, and all these variables come into play, and need to be considered when thinking about setting Key Performance Indicators (KPIs) and measuring improvements.
- **Challenges in measuring improvements**: Measuring and proving impact at site level is not easy. Challenges range from agreeing the best indicators, to ensuring the impact is long-term (sustained post-intervention), comparative (against a control group), and robust (having the rigor and scale to be confident in the results).
Materials Portfolio: **Cotton**

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

This chapter includes additional, fiber specific guidance.

Refer to the generic guidance for information relevant to all fiber and material.

**CO-P. Cotton Module Selection**

**CO-P1. Portfolio Overview**

**CO-P1a. Priority of cotton to your company**

*Based on BS-4-1. Fiber Portfolio Uptake and Priority Matrix, the priority of cotton to your company is indicated below. If change is needed, please revisit BS-4-1.*

Cotton is considered as a fiber

**CO-P1b. Overview of your company’s cotton portfolio.**

*Based on the information provided in BS-2-1 Cotton Portfolio, the breakdown of your company's cotton portfolio is given below. If change is needed, revisit BS-2-1.*

<table>
<thead>
<tr>
<th>Cotton portfolio</th>
<th>Used</th>
<th>Uptake (MT)</th>
<th>Share (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organic Fair Trade Cotton</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Organic cotton</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fair Trade cotton</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cotton made in Africa</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Better Cotton Initiative</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CottonConnect REEL</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Abrapa</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>BASF e³</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Field to Market</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ISCC certified</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>myBMP</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>bioRe® Sustainable Cotton</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S Trust Cotton Protocol</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### CO-P2. Module Selection

**CO-P2a. Will you be completing the cotton module?**

*Please indicate whether you will be completing the cotton module. By selecting “yes” the cotton module will unlock.*

*All answers in the cotton module will reflect your companies’ activities in relation to your allocated portfolio of cotton programs.*

<table>
<thead>
<tr>
<th>Cotton portfolio</th>
<th>Used</th>
<th>Uptake (MT)</th>
<th>Share (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regenerative Organic Cotton</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transitional Organic Cotton</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recycled cotton</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other cotton program</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conventional cotton</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total portfolio</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **Definitions: 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: Cotton Portfolio Options**
  - **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](#).

**U.S Trust Cotton Protocol:** A cotton initiative aiming continuously improve the growth of more sustainably grown cotton in the United States of America.

**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 cellulosic 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**

Refer to the [generic fiber / material guidance](#) for general definitions and further guidance.

**Additional Reading**

For a more detailed overview of different cotton standards, refer to the Textile Exchange Preferred Cotton Matrix [here.](#)
CO-1. Risk Management

CO-1a. Feedstock Production

CO-1a-1. To what extent is your company managing risks associated with cotton feedstock production?

CO-1a-1a. Please indicate how cotton feedstock production risks are managed by your company.

Example

To what extent is your company managing risks associated with cotton feedstock production?

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

Example

Please indicate how cotton feedstock production risks are managed by your company.

<table>
<thead>
<tr>
<th>Risks</th>
<th>Risk Identified</th>
<th>Policy</th>
<th>Strategy</th>
<th>Certification</th>
<th>Intervention</th>
<th>Results Monitoring</th>
<th>Remains priority risk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child labor</td>
<td></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>
<td>☐</td>
</tr>
<tr>
<td>Pesticide exposure</td>
<td></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>
<td>☐</td>
</tr>
<tr>
<td>Other labor related risks</td>
<td></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>
<td>☐</td>
</tr>
<tr>
<td>Water pollution</td>
<td></td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Biodiversity loss/land use change</td>
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<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
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<tr>
<td>Climate change</td>
<td></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>
<td>☐</td>
</tr>
<tr>
<td>Integrity related risks</td>
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<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
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<tr>
<td>Quality</td>
<td></td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Other key risks</td>
<td></td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

Please provide any clarification and weblink as supporting evidence.

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

CFMB Guidance Note
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Definitions: Cotton Production

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

Cotton feedstock: Feedstock production and/or material processing up to “pre-spinning stage” (spinning and processes beyond are excluded).

Cotton feedstock processing: Refers to the processes required to transform cotton feedstock to cotton fiber, which corresponds to either ginning or mechanical recycling.

Ginning: The process of separating cotton fibers from their seeds.

Mechanical recycling: Mechanical recycling takes waste and recycles it into a secondary material without changing its basic structure (cattermole consulting)

Definitions: Risks related to Cotton Production

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: 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 unsuitable cultivation practices (FAO). Soil fertility loss - soil fertility is the capacity to receive, store and transmit energy to support plant growth. It is the component of overall soil productivity that deals with its available nutrient status, and its ability to provide nutrients out of its own reserves and through external applications for crop production (FAO). The soil fertility loss decreases overall soil productivity.

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
Refer to the generic fiber/material guidance for general definitions and further guidance.

CO-1b. Processing

CO-1b-1. To what extent is your company managing risks associated with cotton processing?
CO-1b-1a. Please indicate how cotton processing risks are managed by your company.

**Example**

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

**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**

Refer to the *generic fiber / material guidance* for general definitions and further guidance.

**CO-2. Investment**

**CO-2a. Sustainability Investment**
CO-2a-1. Does your company invest in the sustainability of cotton production beyond the cost of sourcing more sustainable fiber options?

**Example**

- No
- Yes, we invest through collaborative initiatives
- Yes, we invest directly in our supply partners
- Yes, we invest in innovation
- Yes, we invest in community programs (CSR)
- Our investment criteria incorporate one or more of the SDGs

**Definitions: General**

Refer 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 feedstock?

Quick Navigation:

[Profile] [Scope] [Strategy] [Balance Sheet] [Generic] [Cotton] [Wool] [MMCFs] [Polyester] [Nylon] [Down] [Leather] [Other]

CFMB Guidance Note

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CO-3a-2. Can your company estimate its cotton supply by country and site location?

CO-3a-2a. Please indicate country share, program share and knowledge of site location.

**Definitions**

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

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

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

**Definitions: General**

Refer to 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: Supplier Levels**

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

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

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

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

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

*Farmers:* Cotton farmers/producers including landowners, cooperatives, contractors that grow and supply the seed cotton to the gin.
**Recycled feedstock suppliers:** Suppliers that provide the pre- or post-consumer cotton feedstock for recycling.

**Definitions: General**
Refer to 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: general**
Refer to the [generic fiber / material guidance](#) for general definitions and further guidance.

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

---

**CO-4. Targets**

**CO-4a. Target Setting**

**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 details on your company’s SMART uptake targets.

Definitions

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: General

Refer to the generic fiber / material guidance for general definitions and further guidance.

Alignment with other reporting frameworks

This question is linked to the Sustainable Cotton Commitment 2025.

CO-4b. Public Commitments

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

Definitions: Commitments
**2025 Sustainable Cotton Challenge**: 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**

Refer to 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?**
CO-5a-1a. Please specify the verification models used.

**Definitions**

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

**Definitions: General**

Refer to the [generic fiber / material guidance](#) for general definitions and further guidance.

**CO-5b. Uptake reporting**

**CO-5b-1.** What share of cotton uptake did your company report in the Materials Balance Sheet?

- None
- For some of our cotton programs
- For all of our cotton programs
- For all of our cotton use (e.g. including conventional cotton)

**CO-5b-1a. Cotton uptake trend**

The following table shows your company's uptake trend over the past five years and will be presented in your company's scorecard. The data is based on uptake reported this year and in past submissions. Adjustments for 2019 must be made in the Materials Balance Sheet. Historical data can be entered new or updated in the following table. If adjustments are made, please indicate the rationale in the textfield below.

**CO-5b-2.** Can your company report on the uptake of cotton covered by factory-level standards/initiatives?

**CO-5b-2a.** Please report your company's cotton uptake by factory-level standards/initiatives.

**Definitions: General**

Refer to the [generic fiber / material guidance](#) for general definitions and further guidance.

**Alignment with other reporting frameworks**

- Signatories of the [Cotton 2025 commitment](#) are compiled 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.** Please report on the feedstocks of your company's recycled cotton.
CO-5c-2 Please report on the recycling processes of your company's recycled cotton

CO-5c-3. Is your company sourcing its cotton recycled feedstock from a socially responsible collection initiative?

Definitions: General

Refer to the generic fiber / material guidance for general definitions and further guidance.

CO-6. Impact Monitoring

CO-6a. Measurement

CO-6a-1. How is your company measuring its sustainability impact associated with cotton production?

Definitions: General
Refer to the **generic fiber / material guidance** for general definitions and further guidance.

**CO-6b. Improvement**

**CO-6b-1. Can your company show improvements in its sustainability impact associated with your specific supply chain of cotton?**

**Example**

- No
- Yes, through evidence provided by industry tool and related to increased use of lower impact materials
- Yes, we show qualitative evidence of a positive impact  
  For "qualitative evidence", please provide details.

- Yes, we can show quantitative evidence of a positive impact  
  For "quantitative evidence", please provide details.

**Definitions: General**

Refer to the **generic fiber / material guidance** for general definitions and further guidance.
Materials Portfolio - Wool Portfolio

WO-P. Wool Module Selection

WO-P1. Portfolio Overview

WO-P1a. Priority of wool to your company

Based on BS-4-1. Fiber Portfolio Uptake and Priority Matrix, the priority of cotton to your company is indicated below. If change is needed, please revisit BS-4-1.

Cotton is considered as a __________ fiber

CO-P1b. Overview of your company’s wool portfolio.

Based on the information provided in BS-2-1 Wool Portfolio, the breakdown of your company's wool portfolio is given below. If change is needed, revisit BS-2-1.

<table>
<thead>
<tr>
<th>Wool portfolio</th>
<th>Used</th>
<th>Uptake (MT)</th>
<th>Share (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organic wool</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Responsible Wool Standard</td>
<td>☑</td>
<td>5.00%</td>
<td>50.00</td>
</tr>
<tr>
<td>OVIS21</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ZQ New Zealand</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ZQ other Countries</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recycled wool</td>
<td>☑</td>
<td>50.00%</td>
<td>500.00</td>
</tr>
<tr>
<td>Other wool programs</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conventional wool</td>
<td>☐</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total portfolio</td>
<td>☑</td>
<td>100.00%</td>
<td>1,000.00</td>
</tr>
</tbody>
</table>

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WO-P2. Module Selection

WO-P2a Will you be completing the cotton module?

*Please indicate whether you will be completing the wool module. By selecting “yes” the wool module will unlock.*

All answers in the wool module will reflect your companies’ activities in relation to your allocated portfolio of wool programs.

- Yes
- No

Please specify the rationale for not completing this module.

**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 - wool portfolio options**

- 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.

- OVIS 21: A specific network of producers managing land using regenerative agricultural and grazing practices.

- 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.

- 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.

**Definitions - general**

Quick Navigation:
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Please look at the [generic FIBER / MATERIAL guidance](https://www.textileexchange.org) for general definitions and further guidance.

**WO-1. Risk Management**

**WO-1a. Feedstock Production**

**WO-1a-1.** To what extent is your company managing risks associated with wool feedstock production?

**WO-1a-1b.** Please indicate how wool feedstock production risks are managed by your company

**Definitions – wool production**

- **Sheep farming:** Sheep farming is the raising and breeding of domestic sheep.
- **Wool feedstock:** Feedstock production and/or material processing up to "pre-spinning stage" (spinning and processes beyond are excluded).
- **Wool feedstock processing:** The processes required to transform wool feedstock (greasy wool) to fiber which is ready to be worsted spun or woollen spun wool yarn. Common processes include scouring, carding, and for worsted spun yarn, combing.
- **Mechanical recycling:** Mechanical recycling takes waste and recycles it into a secondary material without changing its basic structure ([cattermole consulting](https://www.cattermoleconsulting.com)).

**Definitions - risks related to wool production**

- **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](https://www.fivefreedoms.org).
- **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](https://www.fao.org)). 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.

Quick Navigation:

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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-1b. Processing

WO-1b-1 - To what extend is your company managing 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.

WO-1b-1a. Please indicate how wool processing risks are managed by your company.

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. Sustainability Investment**

**WO-2a-1** Does your company invest in the sustainability of wool production beyond the cost of sourcing more sustainable fiber options?

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

**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 feedstock?

**WO-3a-2**. Can your company estimate its wool supply by country and site location?

**WO-3a-2a**. Please indicate country share, program share and knowledge of site location.

**Definitions**
- **Country of origin**: Country of origin knowledge is critical to understanding sourcing risks and opportunities within a geographical and societal context. In the case of virgin wool “country of origin” refers to the country (nation) where the sheep are farmed; in the case of recycled wool “country of origin” refers to the country (nation) where the recycled wool feedstock (pre and/or post-consumer waste) is collected.
- **Sheep farming**: Sheep farming is the raising and breeding of domestic sheep.
- **Recycled wool feedstock**: The 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-3b. Supply Chain Mapping

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

**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 - 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?

WO-4a-1a. Please provide details on your company's SMART uptake targets.

**Definitions - more sustainable wool**

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

**Definitions - general**

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

**WO-4b. Public Commitments.**

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

**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 model does your company use to verify uptake from its wool programs?

**WO-5a-1a.** Please specify the verification models used.

**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 - general**

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

**WO-5b. Uptake Reporting**

**WO-5b-1.** What share of wool uptake did your company report in the Materials Balance Sheet?

**WO-5b-1a. Wool uptake trend**

_The following table shows your company's uptake trend over the past five years and will be presented in your company's scorecard. The data is based on uptake reported this year and in past submissions. Adjustments for 2019 must be made in the Materials Balance._
MC-5b-2. Can your company report on the uptake of wool covered by factory-level standards/initiatives?

MC-5b-2a. Please report your company's wool uptake by factory-level standards/initiatives.

**Definitions - general**

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

**WO-5c. Recycled Details**

WO-5c-1 Please report on the feedstocks of your company's recycled wool.

WO-5c-2 Please report on the recycling processes of your company's recycled wool.

WO-5C-3 Is your company sourcing its wool recycled feedstock from a socially responsible collection initiative?

**Definitions - general**

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

**WO-6. Impact Monitoring**

**WO-6a. Measurement**

**Definitions - general**

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

**WO-6b. Improvement**

WO-6b-1. Can your company show improvements in its sustainability impact associated within your specific supply chain of wool?

**Definitions - general**

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

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. Manmade Cellulosic Module Selection

MC-P1. Portfolio Overview

MC-P1a. Priority of cotton to your company

Based on BS-4-1, Fiber Portfolio Uptake and Priority Matrix, the priority of MMCF to your company is indicated below. If change is needed, please revisit BS-4-1.

MMCF is considered as a fiber

MC-P1b. Overview of your company's MMCF portfolio.

Based on the information provided in BS-2-1 MMCF Portfolio, the breakdown of your company’s MMCF portfolio is given below. If change is needed, revisit BS-2-1.

MC-P2. Module Selection

MC-P2a Will you be completing the MMCF module?

Please indicate whether you will be completing the MMCF module. By selecting “yes” the MMCF module will unlock.

All answers in the MMCF module will reflect your companies’ activities in relation to your allocated portfolio of MMCF programs.

☐ Yes
☐ No

Please specify the rationale for not completing this module.

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.

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”.

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

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

**MC-1. Risk Management**

**MC-1a. Feedstock Production**

MC-1a-1. To what extent is your company managing risks associated with MMCF feedstock production?

MC-1a-1a. Please indicate how MMCF feedstock production risks are managed by your company.

**Definitions – MMCF production**
− **Forest based feedstock**: Production of cellulosic matter that can be processed into pulp and originates from forests (natural or plantations); e.g. wood.
− **Forest**: Defined by the FAO as land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10 percent, or trees able to reach these thresholds in situ. It does not include land that is predominantly under agricultural or urban land use.
− **Recycled feedstock**: Feedstock from reclaimed material including agricultural waste/by-products (e.g. straw) and pre/post-consumer waste (e.g. citrus peel, cotton). The recycled feedstock may be mixed with virgin feedstock to produce the MMCF.

− **Pulp processing**: Pulp is a lignocellulosic fibrous material prepared by chemically or mechanically separating cellulose fibers from the cellulosic feedstock (virgin or recycled).
- **MMCF processing**: The chemical process of dissolving and re-generating cellulosic matter from pulp to a staple or filament fiber.

**Definitions - risks related to MMCF production**

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

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

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

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

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

- **Labor related risks**: Risks of not complying to the ILO Fundamental Principles and Rights at Work and occupational safety and health risks; e.g. forced or compulsory labor, child labor, freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.
− **Product integrity**: The risk of a more sustainable material being contaminated in the supply chain, or deceptive practices causing the resulting material to not have the intended sustainability characteristics.

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

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**Definitions - general**

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

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**Additional reading**

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

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**MC-1b. Processing**

**MC-1b-1.** To what extent is your company managing risks associated with MMCF pulp production?

**MC-1b-1a.** Please indicate how MMCF pulp production risks are managed by your company.

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**Definitions – MMCF processing**

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

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**Definitions - risks related to pulp processing**

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

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

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

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

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

− **Other labor related risks**: Risks of not complying to the [ILO Fundamental Principles and Rights at Work](#); e.g. forced or compulsory labor, child labor, freedom of association.
− **Chemical related risks**: Environmental, safety and occupational and public health risks related to the storage, handling, use, emission and disposal of chemicals in the fiber production process.

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

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

**Definitions - general**

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

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**MC-2. Investment**

**MC-2a-1. Does your company invest in the sustainability of MMCF production beyond the cost of sourcing more sustainable options?**

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

**Definitions - general**

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

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**MC-3. Transparency**

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

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

**MC-3a-3. Does your company know where its MMCF processing factories are located?**

**MC-3a-3a. Please indicate country share and program share of its MMCF processing factories.**

**Definitions**

− **Country of origin**: Country of origin knowledge is critical to understanding sourcing risks and opportunities within a geographical and societal context. In the case of forestry based MMCF, “country of origin” refers to the country where the forest is located; in the case of recycled feedstock based 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 - general

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

Alignment with other reporting frameworks

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

MC-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 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 - general

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

MC-4. Targets

MC-4a. Target Setting

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

MC-4a-1a. Please provide details on your company's SMART uptake targets.
Definitions – more sustainable MMCF

Definitions - general

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

Alignment with other reporting 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.
- Canopy Hot Button Ranking: Canopy ranks viscose producers on their risk of sourcing from the world’s endangered forests and on further related engagement. The best in class are categorized as green shirts. The ranking is published in Canopy’s yearly Hot Button Report. More information [here](#).
- 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 Public Commitment

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

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.

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MC-5. Uptake

MC-5a. Verification Model

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

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

*Definition – MMCF program*

> MMCF program: Refers to MMCF-specific initiatives, standards, and processes distinguished by the company to have a higher sustainability performance than its conventional option.

*Definitions - general*

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

MC-5b. Uptake Reporting

MC-5b-1. What share of MMCF uptake did your company reporting the Materials Balance Sheet?

MC-5b-1a. MMCF uptake trend

The following table shows your company's uptake trend over the past five years and will be presented in your company's scorecard. The data is based on uptake reported this year and in past submissions. Adjustments for 2019 must be made in the Materials Balance.

MC-5b-2. Can your company report on the uptake of MMCF covered by factory-level standards/initiatives?

MC-5b-2a. Please report your company's MMCF uptake by factory-level standards/initiatives.

*Definitions - general*

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

**Alignment with other reporting 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 Please report on the feedstocks of your company's recycled MMCF.

MC-5c-2 Please report on the recycling processes of your company's recycled MMCF.

MC-5c-3. Is your Company sourcing its MMCF recycled feedstock from a socially responsible collection initiative?

Definitions - general

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

MC-6. Impact Monitoring

MC-6a. Measurement

MC-6a-1. How is your company measuring its sustainability impact associated with cotton production?

Definitions - general

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

MC-6b. Monitoring

MC-6b-1. Can your company show improvements in its sustainability impact associated within your specific supply chain of MMCF?

Definitions - general

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

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 Module Selection

PL-P1. Portfolio Overview

PL-P1a. Priority of cotton to your company

Based on BS-4-1. Fiber Portfolio Uptake and Priority Matrix, the priority of polyester to your company is indicated below. If change is needed, please revisit BS-4-1.

- polyester is considered as a fiber

PL-P1b. Overview of your company's MMCF portfolio.

Based on the information provided in BS-2-1 polyester Portfolio, the breakdown of your company's polyester portfolio is given below. If change is needed, revisit BS-2-1.

PL-P2. Module Selection

PL-P2a. Will you be completing the MMCF module?

Please indicate whether you will be completing the polyester module. By selecting "yes" the polyester module will unlock.

- Yes
- No

Please specify the rationale for not completing this module.

Definition – 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).

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**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. To what extend is your company managing risks associated with polyester feedstock production?**

**PL-1a-2. Please indicate how polyester feedstock production risks are managed by your company.**

**Definitions – polyester production**

- **Fossil based feedstock:** The extraction of fossil based raw material and the production of monomers used in the production of polyester polymers.

- **Polyester feedstock:** Feedstock production and/or material processing up to "pre-spinning stage" (spinning and processes beyond are excluded).

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

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

**Definitions-risks related to polyester production**

- **Depletion of fossil-based resources:** Depletion of abiotic non-renewable resources.
- **Climate change**: risks of emitting greenhouse gas which contribute to global warming and its subsequent consequences.
- **Energy use**: Refers here to potentially high and inefficient energy use in production as well as the use of non-renewable energy.
- **Labor related risks**: Risks of not complying to the ILO Fundamental Principles and Rights at Work and occupational safety and health risks, e.g. forced or compulsory labor, child labor, freedom of association, exposure to harmful materials, use of dangerous machinery without training or protection.
- **Chemical related risks**: Environmental, safety and occupational and public health risks related to the storage, handling, use, emission and disposal of chemicals in the fiber production process.
- **Risks for indigenous communities**: Indigenous communities, peoples and nations are those which, having a historical continuity with pre-invasion and pre-colonial societies that developed on their territories, consider themselves distinct from other sectors of the societies now prevailing on those territories, or parts of them. They form at present non-dominant sectors of society and are determined to preserve, develop and transmit to future generations their ancestral territories, and their ethnic identity, as the basis of their continued existence as peoples, in accordance with their own cultural patterns, social institutions and legal system (Martinez Cobo, 1982).
- **Other key risks**: Other high priority environmental and socioeconomic risks identified by your company.

**Definitions - general**

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

**PL-1b. Processing**

**PL-1b-1. To what extend is your company managing risks associated with polyester processing?**

**PL-1b-1a. Please specify how polyester fiber production risks are managed by your company**

**Definitions - risks related to polyester processing**

- **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.
- **Microfiber**: 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.

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**PL-2. Investment**

**PL-2a. Sustainability Investment**

**PL-2a-1.** Does your company invest in the sustainability of polyester production beyond the cost of sourcing more sustainable options?

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

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

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**PL-3. Transparency**

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

**PL-3a-1.** Does your company know the countries of origin of its polyester feedstock?

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

**Definitions - general**
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance
PL-3a-2. Can your company estimate its polyester supply by country and site location?

PL-3a-2a. Please indicate country share, program share and knowledge of site location.

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

**PL-3c- Supplier Listings**

**PL-3c-1. Has your company published its polyester supplier list?**

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

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PL-4. Targets

PL-4a. Target Setting

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

PL-4a-1a. Please provide details on your company’s SMART uptake targets.

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

Alignment with other reporting 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?

PL-5a-1a. Please specify the verification models used.
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 - general

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

PL-5b. Uptake Reporting

PL-5b-1. What share of polyester uptake did your company report in the Materials Balance Sheet?

PL-5b-1a. Polyester uptake trend

MC-5b-2. Can your company report on the uptake of polyester covered by factory-level standards/initiatives?

MC-5b-2a. Please report your company's polyester uptake by factory-level standards/initiatives.

Definitions - general

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

Alignment with other reporting 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 Please report on the feedstocks of your company’s recycled polyester

PL-5c-2 Please report on your company’s non-textile based feedstocks.

PL-5c-3 Is your company sourcing its polyester recycled feedstock from a socially responsible collection initiative?

Definitions

- **Ocean waste**: It is as a post-consumer recycled material feedstock refers to the use of plastics collected from the ocean as an input for recycled textiles. 80% of ocean waste comes from land with plastic bags, bottles and other packaging entering the ocean via run-off from rivers and other waterways. The remaining 20% is primarily waste from the fishing and shipping industries, for example, discarded fishing nets. Both types of ocean waste have been used as post-consumer recycled material feedstock for textiles.
Definitions - general
- Please look at the generic FIBER / MATERIAL guidance for general definitions and further guidance.

PL-6. Impact Monitoring

PL-6a. Measurement

PL-6A-1 How is your company measuring its sustainability impact associated with cotton production?

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

PL-6b. Impact Monitoring

PL-6b-1. Can your company show improvements in its sustainability impact associated within your specific supply chain of polyester?

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

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. Nylon Module Selection

PA-P1. Portfolio Overview

PA-P1a. Priority of cotton to your company

Based on BS-4-1. Fiber Portfolio Uptake and Priority Matrix, the priority of polyester to your company is indicated below. If change is needed, please revisit BS-4-1.

polyester is considered as

a

fiber

PA-P1b. Overview of your company’s nylon portfolio.

Based on the information provided in BS-2-1 Nylon Portfolio, the breakdown of your company’s Nylon portfolio is given below. If change is needed, revisit BS-2-1.

PA-P2. Module Selection

PL-P2a. Will you be completing the nylon module?

Please indicate whether you will be completing the polyester module. By selecting “yes” the nylon module will unlock.

All answers in the nylon module will reflect your companies’ activities in relation to your allocated portfolio of nylon programs.

- Yes
- No

Please specify the rationale for not completing this module.

Definitions - 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. Module Selection**

**PA-P2a. Will your company be completing the nylon module?**

**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.

**PA-1. Risk Management**

**PA-1a. Feedstock Production**

**PA-1a-1. To what extent is your company managing risks associated with nylon feedstock production?**

**PA-1a-1b. Please indicate how nylon feedstock production risks are managed by your company.**

**Definitions – nylon production**
- **Fossil based feedstock:** Non-renewable raw material used in the production of nylon fiber.
- **Nylon feedstock:** Feedstock production and/or material processing up to "pre-spinning stage" (spinning and processes beyond are excluded).
- **Nylon feedstock processing:** The mechanical and/or chemical process(es) required to transform the raw feedstock (virgin or reclaimed) to its material form under which it can be used for a wide variety of end applications (pre-spinning; spinning and processes further down the supply chain are excluded).
Recycled feedstock: Feedstock from reclaimed material including agricultural waste/by-products (e.g. straw) and pre/post-consumer waste (e.g. citrus peel, cotton). The recycled feedstock may be mixed with virgin feedstock to produce the nylon.

Definitions - risks related to nylon 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.
- Microfibers: Fibers that are shed from clothing during production, consumer use, or end of life, and end up as pollution in the environment (OIA / EOG).
- Product integrity: The risk of a more sustainable material being contaminated in the supply chain, or deceptive practices causing the resulting material to not have the intended sustainability characteristics.
- Other key risks: Other high priority environmental and socioeconomic risks identified by your company.

Definitions - general

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

PA-1b. Processing

PA-1b-1. To what extent is your company managing risks associated with nylon processing?

PA-1b-1a. Please indicate how nylon processing risks are managed by your company.

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.
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.

PA-2. Investment

PA-2a. Sustainability Investment.

PA-2a-1. Does your company invest in the sustainability of nylon production beyond the cost of sourcing sustainable options?

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

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 feedstock?

PA-3a-2. Can your company estimate its nylon supply by country and site location?

PA-3a-2a. Please indicate country share, program share and knowledge of site location.

Definitions
Country of origin: Country of origin knowledge is critical to understanding sourcing risks and opportunities within a geographical and societal context. In the case of conventional 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.

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 refer to suppliers of crude oil used in the production of nylon monomers. Recycled nylon feedstock suppliers refer to the pre- or post-consumer waste collectors. Biobased nylon feedstock suppliers refer to producers of 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-3c. Supplier Listings

PA-3c-1. Has your company published its suppliers list?

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 - general

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

PA-4b. Public Commitments

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

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 - general

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

PA-5b. Uptake Reporting
PA-5b-1. What share of nylon uptake did your company report in the Materials Balance Sheet?

PA-5b-1a. Nylon uptake trend

MC-5b-2. Can your company report on the uptake of down covered by factory-level standards/initiatives?

MC-5b-2a. Please report your company's down uptake by factory-level standards/initiatives.

Definitions - general

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

PA-5c. Recycled Details

PA-5c-1 Please report on the feedstocks of your company’s recycled nylon

PA-5c-1a Please report on the non-textile based feedstocks.

PA-5c-2 Please report on the recycling processes of your company's recycled nylon.

PA-5c-3 Is your Company sourcing its nylon recycled feedstock from a socially responsible collection initiative?

Definitions

− Ocean waste: It is as a post-consumer recycled material feedstock refers to the use of plastics collected from the ocean as an input for recycled textiles. 80% of ocean waste comes from land with plastic bags, bottles and other packaging entering the ocean via run-off from rivers and other waterways ([https://www.iucn.org/resources/issues-briefs/marine-plastics](https://www.iucn.org/resources/issues-briefs/marine-plastics)). The remaining 20% is primarily waste from the fishing and shipping industries, for example, discarded fishing nets. Both types of ocean waste have been used as post-consumer recycled material feedstock for textiles.

Definitions - general

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

PA-6. Impact Monitoring

PA-6a. Measurement

PA-6a-1. How is your company measuring its sustainability impact associated with nylon production?
Definitions - general

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

PA-6b. Impact Monitoring

PA-6b.1. Can your company show improvements in its sustainability impact associated within your specific supply chain of nylon?

Definitions - general

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

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

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

DN-P. Down Module Selection

DN-P1. Portfolio Overview

DN-P1a. Priority of down to your company.

DN-P1b. Overview of your company’s down portfolio.

Based on the information provided in BS-3-1 Down Portfolio, the breakdown of your company's down portfolio is given below. If change is needed, revisit BS-3-1.

<table>
<thead>
<tr>
<th>Down portfolio</th>
<th>Used</th>
<th>Uptake (MT)</th>
<th>Share (%)</th>
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<td>Organic down</td>
<td>☐</td>
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<tr>
<td>Responsible Down Standard</td>
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<td>Traceable Down Standard</td>
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<td>Downpass</td>
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<td>Recycled down</td>
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<td>Other down programs</td>
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<tr>
<td>Conventional down</td>
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<tr>
<td>Total portfolio</td>
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</table>

DN-P2. Portfolio Overview

DN-P2a Will you be completing the down module?

Please indicate whether you will be completing the down module. By selecting “yes” the down module will unlock.

All answers in the down module will reflect your companies’ activities in relation to your allocated portfolio of down programs.
Definition – down
– Down: Fine feathers found under the exterior feathers of ducks and geese.

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.
– 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.

DN-1. Risk Management

DN-1a. Feedstock Production
DN-1a-1. To what extent is your company managing risks associated with down feedstock production?
DN-1a-1b. Please indicate how down feedstock production risks are managed by your Company.

**Definitions – down production**
- **Geese and duck farming:** The act of raising the animals (feeding, sheltering and providing medical attention) up until slaughter.
- **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.
- **Down feedstock 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.
- **Recycled down:** Post-consumer waste used as feedstock to produce recycled down.

**Definitions – risks related to cotton production**
- **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-1b. Processing**
DN-1b-1. To what extent is your company managing risks associated with down processing?

DN-1b-1a. Please specify how cleaning and drying risks are managed by your company.

**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](https://www.ilo.org) 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. Sustainability Investment.

DN-2a-1. Does your company invest in the sustainability of down production beyond the cost of sourcing more sustainable options?

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

**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 feedstock?

DN-3a-2. Can your Company estimate its down supply by country and site location?

DN-3a-2a. Please indicate country share, program share and knowledge of site location.

Definitions - country of origin

- Countries of origin of its down: Country of origin knowledge is critical to understanding sourcing risks and opportunities within a geographical and societal context. In the case of virgin down “country of origin” refers to the country where geese and ducks are farmed, which might differ from where the animals were born; in the case of recycled down “country of origin” refers to the country where recycled down feedstock (pre and/or post-consumer) is collected.

- 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 - 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 - 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 / Slaughterhouses: 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 - 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.

DN-4a-1a. Please provide details on your company's SMART uptake targets.

Definitions - general

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

DN-4b. Public Commitments

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

DN-5. Uptake

DN-5a. Verification Model

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

DN-5a-1a. Please specify the verification models used.
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 - general

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

DN-5b. Uptake reporting

DN-5b-1. What share of down uptake did your company report in the Materials Balance Sheet?

DN-5b-1a. Down uptake overview trend.

The following table shows your company's uptake trend over the past five years and will be presented in your company's scorecard. The data is based on uptake reported this year and in past submissions. Adjustments for 2019 must be made in the Materials Balance Sheet. Historical data can be entered new or updated in the following table. If adjustments are made, please indicate the rationale in the text field below to your 2019 uptake, please make adjustments in the "Uptake" module.

Definitions - general

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

DN-5c. Recycled Details

DN-5c-1 Please report on the feedstocks of your company's recycled down.

DN-5c-2 Please report on the recycling processes of your company's recycled down.

DN-5c-3 Is your company sourcing its down recycled feedstock from a socially responsible collection initiative?

Definitions - general

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

DN-6. Impact Monitoring

DN-6a. Measurement

DN-6b-1 How is your company measuring its sustainability impact associated with cotton production?
Definitions - general:
- Please look at the [generic FIBER / MATERIAL guidance](#) for general definitions and further guidance.

DN-6b. Improvement

DN-6b-1. Can your company show improvements in its sustainability impact associated within your specific supply chain of down?

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

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. Leather Module Selection

LE-P1. Portfolio Overview

LE-P1a. Priority of leather to your company

Based on BS-4-1. Fiber Portfolio Uptake and Priority Matrix, the priority of polyester to your company is indicated below. If change is needed, please revisit BS-4-1.

Leather is considered as a fiber

LE-P1b. Overview of your company's leather portfolio.

Based on the information provided in BS-2-1 leather Portfolio, the breakdown of your company's leather portfolio is given below. If change is needed, revisit BS-2-1.

LE-P2. Module Selection

LE-P2a. Will you be completing the leather module?

Please indicate whether you will be completing the leather module. By selecting “yes” the polyester module will unlock.

All answers in the leather module will reflect your companies’ activities in relation to your allocated portfolio of leather programs.

☐ Yes
☐ No

Please specify the rationale for not completing this module.

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 - leather portfolio options

- **Bovine organic**: Organic certified hide or skin tanned to be imputrescible from bovines, including different cattle such as cow, buffaloes and similar.
- **Bovine recycled**: Material that has been reprocessed from reclaimed pre- or post-consumer bovine leather by means of a manufacturing process.
- **Bovine, LWG**: Hide or skin tanned to be imputrescible from bovines, including different cattle such as cow, buffaloes and similar, processed by suppliers certified by Leather Working Group (LWG).
- **Bovine, OVIS**: Hide or skin tanned to be imputrescible from bovines, including different cattle such as cow, buffaloes and similar, raised on land managed by the OVIS 21 network of producers.
- **Bovine, other program**: Other more sustainable bovine leather program. Leather is a hide or skin tanned to be imputrescible from bovines, including different cattle such as cow, buffaloes and similar.
- **Calf leather, organic**: Organic certified hide or skin tanned to be imputrescible from bovine calves, including different species such as cow, buffaloes and similar.
- **Calf leather, recycled**: Material that has been reprocessed from reclaimed pre- or post-consumer calf skin by means of a manufacturing process.
- **Calf leather, LWG**: LWG certified hide or skin tanned to be imputrescible from bovine calves, including different species such as cow, buffaloes and similar.
- **Calf leather, other program**: Other more sustainable calf skin leather program. Calf skin is hide or skin tanned to be imputrescible from bovine calves, including different species such as cow, buffaloes and similar.
- **Pigskin, organic**: Organic certified hide or skin tanned to be imputrescible from pigs.
- **Pigskin, recycled**: Material that has been reprocessed from reclaimed pre- or post-consumer pigskin by means of a manufacturing process.
- **Pigskin, LWG**: Hide or skin tanned to be imputrescible from pigs, processed by suppliers certified by Leather Working Group (LWG).
- **Pigskin, other program**: Any pigskin program, other than LWG, organic, or recycled and considered by the company as more sustainable than conventional and impacting the feedstock production or tanning.
- **Sheepskin, organic**: Organic certified hide or skin tanned to be imputrescible from sheep.
- **Sheepskin, recycled**: Material that has been reprocessed from reclaimed pre- or postconsumer sheepskin by means of a manufacturing process.
- **Sheepskin, LWG**: Hide or skin tanned to be imputrescible from sheep processed by suppliers certified by Leather Working Group (LWG).
- **Sheepskin, other program**: Any sheepskin program, other than LWG, organic or recycled and considered by the company as more sustainable than conventional and impacting the feedstock production or tanning.
- **Goatskin, organic**: Organic certified hide or skin tanned to be imputrescible from goat.
- **Goatskin, recycled**: Material that has been reprocessed from reclaimed pre- or post-consumer goatskin by means of a manufacturing process.
- **Goatskin, LWG**: Hide or skin tanned to be imputrescible from goats, processed by suppliers certified by Leather Working Group (LWG)
- **Goatskin, other program**: Any goatskin program, other than LWG, organic, or recycled and considered by the company as more sustainable than conventional and impacting the feedstock production or tanning.
- **Other leather programs**: Any leather program, other than LWG, organic, OVIS or recycled and considered by the company as more sustainable than conventional and impacting the feedstock production or tanning.
- **Conventional bovine**: Hide or skin tanned to be imputrescible from bovines, including different cattle such as cow, buffaloes and similar.
- **Conventional calf leather**: Hide or skin tanned to be imputrescible from bovine calves, including different species such as cow, buffaloes and similar.
- **Conventional sheepskin**: Hide or skin tanned to be imputrescible from sheep.
- **Conventional goatskin**: Hide or skin tanned to be imputrescible from a goat, not produced according to a more sustainable standard.
- **Conventional leather, other species**: Hide or skin tanned to be imputrescible from animals species other than bovines, pigs, sheep or goat such as crocodile or fish leather. Other leather does not include recycled leather or any vegan alternative.
- **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 animals’ species other than bovines, pigs, sheep or goat such as crocodile or fish leather. Other leather does not include recycled leather or any vegan alternative.
- **Organic leather (OLE)**: Leather output of organic farms that have been certified by an accredited certification body to comply with the USDA National Organic Program (NOP), Regulation (EC) 834/2007, or any (other) organic standard that is approved by the IFOAM Family of Standards.
- **Recycled leather (rLeather)**: 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 LWG, organic, OVIS or recycled and considered by the company as more sustainable than conventional and impacting the feedstock production or tanning

**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. To what extent is your company managing risks associated with leather feedstock production

LE-1a-1a. Please indicate how leather feedstock production risks are managed by your company.

Definitions – leather production

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

Definitions - risks related to leather production

– 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-1b. Processing

LE-1b-1. To what extent is your company managing risks associated with leather processing?

LE-1b-1a. Please indicate how leather processing risks are managed by your company.
LE-1b-1b. In respect to your leather processing risk, please identify and report on your company’s tanning methods.

**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 include a series of processes by which raw animal skins and hides are converted into leather. The tanning process stabilizes the protein of the raw hide or skin, preventing putrefaction, and preparing it for a wide variety of end applications. Preservation and tanning here refers to the following processing stages: preservation, all beamhouse stages and all tanning stages. Post-tanning stages (including 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**: “Concern the physical and mental health of workers and includes the study of work methods, conditions of work and factors in the working environment that may cause diseases or injuries.” As well as “the protection of workers’ lives and physical well-being by eliminating or controlling risks in the working environment or the system of work within which workers operate.” (ILO).
- **Other labor related risks**: Risks of not complying to the ILO Fundamental Principles and Rights at Work; e.g. forced or compulsory labor, child labor, freedom of association
- **Other key risk**: Other high priority sustainability risks related to leather processing identified by your company.

**Definitions - general**

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

**LE-2. Investment**

**LE-2a. Sustainability Investment.**

**LE-2a-1. Does your company invest in the sustainability of leather production beyond the cost of sourcing more sustainable options?**
LE-2a-1a. Please provide examples of key investments made.

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

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**LE-3. Transparency**

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

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

**LE-3a-1a.** Please indicate country share, program share and knowledge of site location.

**LE-3a-2a.** Please indicate country share and program share of leather tanning factories.

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

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

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

**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?

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

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

LE-5b. Uptake Reporting

LE-5b-1. What share of leather uptake did your company report in the Materials Balance Sheet?

LE-5b-1a. Leather uptake trend

The following table shows your company's uptake trend over the past five years and will be presented in your company's scorecard. The data is based on uptake reported this year and in past submissions. Adjustments for 2019 must be made in the Materials Balance Sheet. Historical data can be entered new or updated in the following table. If adjustments are made, please indicate the rationale in the textfield below.

MC-5b-2. Can your company report on the uptake of leather covered by factory-level standards/initiatives?

MC-5b-2a. Please report your company's leather uptake by factory-level standards/initiatives.

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

LE-5c. Recycled Details

LE-5c-1 Please report on the feedstocks of your company’s recycled leather. Recycled textiles for leather refer to the upcycling of virgin leather.

LE-5c-2 Please report on the recycling processes of your recycled leather.
Definitions - general

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

LE-6. Impact Monitoring

LE-6a. Measurement

LE-6a-a How is your company measuring its sustainability impact associated with leather production?

Definitions - general

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

LE-6b. Improvement

LE-6b-1. Can your company show improvements in its sustainability impact associated within your specific supply chain of leather?

Definitions - general

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

This section of the guidance and the associated survey questions have been developed in partnership with the Ellen MacArthur Foundation, and the consulting firm Corporate Citizenship.

Look at the Circularity Companion Guide here.
Module: Portfolio - Other Fibers/Materials [non-scoring]

OFM-P. Does your company use any other fibers or materials (excluding hard materials)?

Why this is 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
Does your company use any other fibers or materials?

☐ No
☐ Yes, but we will not be completing this module
☐ Yes, and we wish to complete this module

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 this is 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.
### Example

**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>Fiber Type</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>3 Metric tons▼</td>
</tr>
<tr>
<td>Flax / linen</td>
<td>Can partially report ▼</td>
<td>4</td>
<td>Metric tons▼</td>
<td>4 Metric tons▼</td>
</tr>
<tr>
<td>Ramie</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<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>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Other plant fibers</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<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>8 Metric tons▼</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>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Other animal fibers</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acrylic</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Elastane</td>
<td>Can partially report ▼</td>
<td>2.2</td>
<td>Metric tons▼</td>
<td>2.2 Metric tons▼</td>
</tr>
<tr>
<td>Other synthetic fibers</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Total Other synthetic fibers

<table>
<thead>
<tr>
<th>Other fiber</th>
<th>Used/cannot report ▼</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Other fibers</td>
<td>17.2 Metric tons ▼</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 this is 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**

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>
</tbody>
</table>

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

CFMB Guidance Note
For support contact: CFMB@TextileExchange.org
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No sustainable options were used | Organic | Recycled | Post-consumer recycled | Biobased | Other more sustainable
--- | --- | --- | --- | --- | ---
Other fibers | ✗ | ✗ | ✗ | ✗ | ✗ | ✗

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 this is important**
This breakdown of “other fibers” is important to compile the overall share of recycled fibers used over the reporting period.

**Example**
Can your company report on its uptake of “other recycled fibers”?

<table>
<thead>
<tr>
<th>Used</th>
<th>2018</th>
<th>Unit</th>
<th>2018 (mt)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other recycled (pre-consumer)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other recycled (post-consumer)</td>
<td>Can report ▼</td>
<td>6.7</td>
<td>Metric tons ▼</td>
</tr>
<tr>
<td>Other recycled (pre or post consumer)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other recycled (total)</td>
<td>6.7</td>
<td>Metric tons ▼</td>
<td>6.7</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 this is important**

This breakdown of “other fibers” is important to compile the overall share of renewable / biobased fibers used.

**Example**

Can your company report on its uptake of “other renewable fibers”? 

<table>
<thead>
<tr>
<th></th>
<th>Used</th>
<th>2018</th>
<th>Unit</th>
<th>2018 (mt)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other renewable / biobased fibers</td>
<td>Used and can report</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 biosynthetic 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 this is important**
This breakdown of other fibers is important to compile the overall share of certified fibers used.

**Example**

Can your company report on its uptake of other fibers that are third-party certified?

<table>
<thead>
<tr>
<th>Other certified fibers</th>
<th>2018</th>
<th>Unit</th>
<th>2018 (mt)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Used and can report</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**

What other materials does your company use (excluding hard materials)?

<table>
<thead>
<tr>
<th>Used</th>
<th>Please specify</th>
</tr>
</thead>
<tbody>
<tr>
<td>✔</td>
<td>PU used as leather alternative</td>
</tr>
<tr>
<td>✔</td>
<td>Recycled PU used as leather alternative</td>
</tr>
<tr>
<td>Used</td>
<td>Please specify</td>
</tr>
<tr>
<td>------</td>
<td>----------------</td>
</tr>
<tr>
<td>☒</td>
<td>Piñatex ®</td>
</tr>
<tr>
<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.
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:

Declaration
Our Corporate Fiber & 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.

Roberta Shark
Signature

Name of practitioner submitting the survey
Roberta Shark

Designation of practitioner submitting the survey
Senior Sustainability Manager

Date of survey submission
June 20, 2020

It needs to be sign off by a senior member of staff.

Upload sign-off form

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

SO-3. Submit

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>
</tbody>
</table>

- MC-P2. Types of MMCFs used
- MC-3a-1. Country of origin of the MMCFs
- MC-5b. Sourcing volume for different MMC types (in mt)
- MC-4. Targets

- F0.5 Forest Risk Commodities used
- F1.1a “Indicate from which state/region(s) and municipality(ies) your disclosed commodity(ies) originate.”
- F1.5a “Disclose your production and/or consumption data”
- 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”

GfA 2020 Commitment

<table>
<thead>
<tr>
<th>CFMB</th>
<th>GfA 2020 Commitment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><a href="https://globalfashionagenda.com/commitment">https://globalfashionagenda.com/commitment</a></td>
</tr>
</tbody>
</table>

- PS-3. Share of post-consumer recycled fibers

- Action Point 4 “Increasing the share of garments and footwear made from recycled post-consumer textile fibers”

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>
</tbody>
</table>

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

CFMB Guidance Note
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<table>
<thead>
<tr>
<th>PS-1. Portfolio Overview (total)</th>
<th>GRI 301-1 “Materials used by weight or volume”</th>
</tr>
</thead>
<tbody>
<tr>
<td>PS-2. “Recycled fibers used and share of recycled fibers”</td>
<td>GRI 301-2 “Recycled input materials used”</td>
</tr>
<tr>
<td></td>
<td>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>
</table>
| CO-1, DN-1, WO-1, LE-1, MC-1, PL-1, PA-1 - Risk management incl. policies covering key risk per fiber type  
S-1 Strategy  
S-2 Accountability  
S-3 Internal Engagement | 1. Embed responsible business conduct in enterprise policy and management systems |
| CO-1, DN-1, WO-1, MC-1, LE-1, PL-1, PA-1 - Risk management | 2. Identify actual and potential harms in the enterprise’s own operations and in its supply chain. |
| CO-1, DN-1, WO-1, MC-1, LE-1, PL-1, PA-1 - Risk management | 3. Cease, prevent and mitigate harm in the enterprise’s own operations and in its supply chain. |
| CO-5, DN-5, WO-5, MC-5, LE-5, PL-5, PA-5 - Uptake of more sustainable fibers | 4. Track |
| S-6 Company reporting | 5. Communicate |
| not covered as focus of CFMB is on prevention of harm | 6. Provide for or co-operate in remediation when appropriate. |

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**

Quick Navigation:

Profile | Scope | Strategy | Balance Sheet | Generic | Cotton  
Wool | MMCFs | Polyester | Nylon  
Down | Leather | Other

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### 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>

### Sustainable Development Goals and the CFMB

See the SDG Guidance Document

**Additional reading**

Sustainability Standards and the SDGs
- ISEAL Standards and the SDGs: [here](#).
- ISEAL/ WWF Report SDGs Mean Business: How credible standards can help companies deliver the 2030 agenda: [here](#).
- United Nations Forum on Sustainability Standards (UNFSS) – Voluntary Sustainability Standards (VSS) and the SDGs: [here](#).

### United Nations Global Compact

<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.

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

CFMB Guidance Note
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Other benchmarking programs of relevance to the textile industry

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

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

- **Fashion Transparency Index**. Fashion Revolution  
  [https://www.fashionrevolution.org/about/transparency/](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/)  

---

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


– 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.