

# Materials Benchmark

Scoring Methodology



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Cover photo: Tristan McKenzie

# Background and context

The Materials Benchmark measures companies' progress in transitioning to sustainably sourced renewable and closed-loop recycled options as rapidly as possible. It captures materials sourcing volumes, which can then be used to inform estimates of associated impacts. It also provides a robust structure to help companies systematically measure, manage, and integrate a raw materials strategy into their business operations, as well as to transparently communicate performance and progress to stakeholders.

The Material Change Index offers a quantified ranking of different companies' positions and that of the overall industry. It provides an indicator of progress, helps companies identify strengths and gaps, and encourages year-on-year improvement.

Participants receive a comprehensive scorecard comparing their progress year-on-year and how they rank alongside their peers. Customized scorecards are confidential to the participant and annual insights, including the <a href="Material Change Index">Material Change Index</a> and <a href="Climate+ Dashboard">Climate+ Dashboard</a> are shared in the public domain.

## About this document

The Materials Benchmark Scoring Methodology provides the calculable framework for brands, retailers, suppliers and manufacturers to systematically measure, track and compare their materials sustainability progress. The model produces the Material Change Index (MCI) and drives the results within a company's confidential scorecard. This methodology outlines how calculations are made and the rationale behind them.

The Materials Benchmark aims to continually push and challenge its participants and help them set the direction of travel. What is considered leading evolves as the industry changes and progresses. For this reason, we have revised our performance bandings to reflect where the industry needs to go in line with Textile Exchange's Climate+ goal.

# About Textile Exchange

Textile Exchange is a global non-profit driving beneficial impacts on climate and nature across the fashion, textile, and apparel industry. We guide a growing community of brands, manufacturers, and farmers towards more purposeful production, right from the start of the supply chain. We have a goal of helping the fashion, textile, and apparel industry to achieve a 45% reduction in the greenhouse gas emissions that come from fiber and raw material production by 2030. In addition, our "Climate+" strategy promotes a holistic view of impact that includes GHG emissions alongside other interdependent impact areas including biodiversity, freshwater, and soil health.

#### Materials Benchmark framework



- Participant Profile
- · Survey Preference



#### Materials Portfolio /60

- Company's Portfolio
- Materials Portfolio\*
- Materials Trends\*
- Materials Targets\*
- · Materials Risks Assessment\*
- · Assumptions and Methodology
- \*To be replicated for all the fibers and materials reported

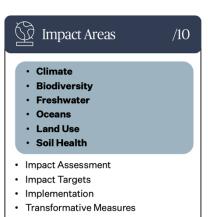


- Strategy
- Commitments
- Governance
- Stakeholder Engagement
- Investment
- Reporting



#### Circular Economy

- conomy /10
- Strategy
- · Business Models
- · Resource Efficiency
- · Design for Circularity
- Textile Collection



Note: The minimum reporting requirement is the **Materials Portfolio**.

Companies can only be benchmarked and receive results for the sections that they have completed.

## Performance bandings

# Developing (1-25)

Company is building a materials strategy and investing in internal capacity.

Making progress in the strategic implementation for at least one [priority] material.

Exploring Global Goals and Climate+ risk and opportunities.

# Establishing (26-50)

Company has a materials strategy in place.

Making good progress in all [priority] materials.

Aligning with Global Goals and beginning to integrate Climate+ goals and targets.

# Scaling (51-75)

Company has a materials strategy, integrated and well resourced, with clear evidence of acceleration and scale.

Aligned with SDGs/ Climate+ and targets set.

Tracking, and making some progress, towards a "regenerative and circular" use of [priority] materials.

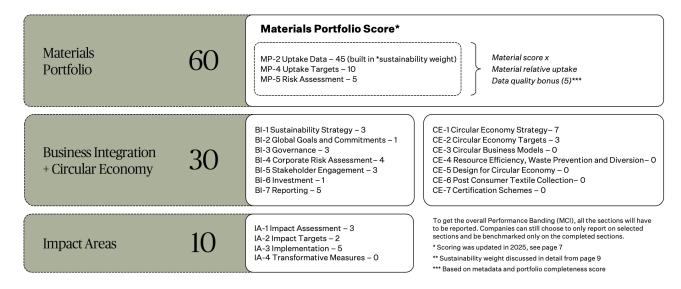
## Leading transformational change (76-100)

Fully integrated and invested strategy, aligned with global goals.

Publicly disclosed Climate+ goals and targets.

Tracking, and making strong progress, towards a "regenerative and circular" use of [all] materials.

## Materials Benchmark scoring model

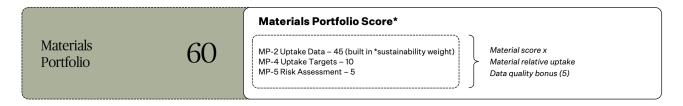


## Materials Portfolio reporting and scoring

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

To be benchmarked at the portfolio level, companies must report their use (weights) of acrylic, alpaca, cashmere, cotton, down, elastane (spandex), flax (linen), hemp, leather (raw hide bovine), lyocell, modal, mohair, polyamide, polyester, viscose, and wool.

Companies can still choose to only report on selected fibers and raw materials and be benchmarked only on those, but they don't get a portfolio score in the survey, and don't receive overall banding in the Materials Change Index.



The portfolio scoring is based on most widely used materials including acrylic, alpaca, cashmere, cotton, down, elastane (spandex), flax (linen), hemp, leather (raw hide bovine), lyocell, modal, mohair, polyamide, polyester, viscose, and wool.

# Sustainability Weightings

Alignment with Fiber and Materials Matrix

Not all raw materials sustainability programs currently in the Materials Portfolio are covered in the current version of Textile Exchange's Fiber and Materials Matrix.

For sustainability programs not included in the current scope of the Fiber and Materials Matrix, Level 1 is assigned as a proxy score. This decision has been made based on an analysis of the Fiber and Materials Matrix scores, showing that any sustainability program is highly likely to achieve more than a Level 0. This is due to actions being taken by the sustainability programs to mitigate negative environmental and social impacts, as well as strategies being deployed to improve environmental and social outcomes.

Sustainability programs not assessed in the Fiber and Materials Matrix are not assigned scores more than a Level 1, as this would involve a value judgement of the performance. Without assessments for all sustainability programs included within the Material Benchmark, we assign a Level 1 for a fair and balanced approach.

Please note that for consistency and year on year trend we have kept the alignment with FMM version 2.0 (March 2023).

Alignment between the Materials Benchmark and FMM version 2.0

Materials Benchmark Performance Bandings

Levels	<b>Level 0</b> Inactive	<b>Level 1</b> Developing	<b>Level 2</b> Establishing	<b>Level 3</b> Scaling	<b>Level 4</b> Leading
Banding	0	<25	25-50	50-75	75-100
Description		Laying the foundations     Company is building a materials strategy and investing in internal capacity.     Making progress in the strategic implementation for at least one [priority] material.     Exploring Global Goals and Climate+ risk and opportunities.	<ul> <li>Strengthening accountability</li> <li>Company has a materials strategy in place.</li> <li>Making good progress in all [priority] materials.</li> <li>Aligning with Global Goals and beginning to integrate Climate+goals and targets.</li> </ul>	Mainstreaming materials programs.     Company has a materials strategy, integrated and well resourced, with clear evidence of acceleration and scale.     Aligned with Global Goals, and Climate+ goals and targets set.     Tracking, and making some progress, towards a "regenerative and circular" use of [priority] materials.	<ul> <li>Leading transformational change.</li> <li>Fully integrated and invested strategy, aligned with global goals.</li> <li>Publicly disclosed Climate+ goals and targets.</li> <li>Tracking, and making strong progress, towards a "regenerative and circular" use of [all] materials.</li> </ul>

#### FMM v 2.0 Levels

Levels	<b>Level 0</b> Baseline	<b>Level 1</b> Foundational	Level 2 Improved	<b>Level 3</b> Progressive	<b>Level 4</b> Transformational
Banding	<20	21-40	41-60	61-80	81-100
Description	Conventional production without verifiable improvements.	Some initiative, mostly focused on risk mitigation, harm reduction, and accessible improvements.	Either     comprehensive     harm reduction or     demonstrable     positive impacts in     selected areas but     not yet all.	Maximizing positive impact in most areas, excelling in some but not yet all.	Regenerative, circular and holistic in all areas of impacts.

# Program sustainability weightings based on the Fiber and Materials Matrix V2.0

Levels	Level 0	Level 1	Level 2	Level 3	Level 4
Weight	0.00	0.40	0.60	0.80	1.00
Description	Conventional production without verifiable improvements.	Some initiative, mostly focused on risk mitigation, harm reduction, and accessible improvements.	Either comprehensive harm reduction or demonstrable positive impacts in selected areas but not yet all.	Maximizing positive impact in most areas, excelling in some but not yet all.	Regenerative, circular and holistic in all areas of impacts.
Programs	Conventional     Fossil-based	Programs     assessed in Fiber     and Materials     Matrix as level 1     Programs that are     not yet assessed*	Programs assessed in Fiber and Materials Matrix as level 2 This currently only includes: Organic Fairtrade Recycled, GRS Responsible Wool Standard	_	_

## **Business Integration scoring**

Business Integration is scored **30 points** (Management score).

This section is designed to collect data and discover how well companies are managing their raw materials portfolio and integrating materials management into mainstream business operations.

For Business Integration (BI) the scores are based on the participants' responses to the survey questions in each section (e.g., BI-1).

For Circular Economy, CE-1, is a dependent question and the participant is awarded a points based on the number of answer options selected.

Business Integration + Circular Economy

30

BI-1 Sustainability Strategy – 3 BI-2 Global Goals and Commitments – 1 BI-3 Governance – 3 BI-4 Corporate Risk Assessment – 4

BI-5 Stakeholder Engagement – 3
BI-6 Investment – 1

BI-7 Reporting – 5

CE-4 Re

CE-4 Resource Efficiency, Waste Prevention and Diversion – 0

CE-5 Design for Circular Economy – 0
CE-6 Post Consumer Textile Collection – 0

CE-6 Post Consumer Textile Collection
CE-7 Certification Schemes – 0

CE-1 Circular Economy Strategy-

CE-2 Circular Economy Targets – 3 CE-3 Circular Business Models – 0

## Impact Areas scoring

Impact Areas is scored 10 points (Management score).

This section is intended to encourage the acceleration and measurement of the industry's prioritization of climate and nature in raw materials management and sourcing decisions, which will bring long-term business benefits, more resilient livelihoods, improved health and wellbeing for communities, and safer interfaces between wild and managed lands and species.

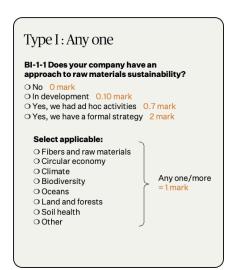
**Impact Areas** 

10

IA-1 Impact Assessment – 3 IA-2 Impact Targets – 2 IA-3 Implementation – 5 IA-4 Transformative Measures – 0

# **Detailed Scoring**

## Types of scored questions



#### Type II: Incremental BI-2-1 Has your company taken steps to align its fiber and raw materials sustainability strategy with the Sustainable Development Goals (SDGs)? O No O mark O Yes Up to 1 mark Select one: O We align our company's fiber and materials strategy to the following SDG goals 0.2 O We set targets and indicators in relation to one or more of the SDGs 0.5 mai $\ensuremath{\mathrm{O}}$ We track the (expected) outcomes and impacts of our company's activities related to the SDGs 0.75 mark O We track outcomes and impacts and publicly report progress 1 mar



## Raw Materials Portfolio

Maximum section score: 60

Description	Mandatory	Section Score	Question Score	Detailed Question Score
MP-1 Raw Material Weights		Not scored		
MP-1-1. Please list all fibers and raw materials used by your company for the production of textile, clothing, leather, and footwear products.	Yes		Not scored <sup>1</sup>	
MP-2 Uptake Data		45		
MP-2-1. What sustainability programs does your company use for this raw material?	Yes		Not scored	
MP-2-2. Please report on your company's raw material weights.	Yes		45	
Weight covered by sustainability programs				-
(Weight covered by sustainability programs) =0%				0.00
(Weight covered by sustainability programs) <25%				10.00
(Weight covered by sustainability programs) 25<50%				20.00
(Weight covered by sustainability programs) 50<75%				30.00
(Weight covered by sustainability programs) 75<100%				36.00
(Weight covered by sustainability programs) 100%				40.00
Product claim				-
(Product claim) =0%				0.00
(Product claim) <25%				0.25
(Product claim) 25<50%				0.50

<sup>1 \*</sup>Not scored but 1 bonus point given if more than 75% of all raw materials used for textile, clothing, leather, and footwear products reported

Description	Mandatory	Section Score	Question Score	Detailed Question Score
(Product claim) 50<75%				0.75
(Product claim) 75<100%				0.90
(Product claim) 100%				1.00
Country of origin				-
(Country of origin) =0%				0.00
(Country of origin) <25%				0.50
(Country of origin) 25<50%				1.00
(Country of origin) 50<75%				1.50
(Country of origin) 75<100%				1.80
(Country of origin) 100%				2.00
Producer mapping				1
(Producer mapping) =0%				0.00
(Producer mapping) <25%				0.50
(Producer mapping) 25<50%				1.00
(Producer mapping) 50<75%				1.50
(Producer mapping) 75<100%				1.80
(Producer mapping) 100%				2.00
MP-3 Material Portfolio Trend		Not scored		
MP-3-1. Please backward adjust and fill gaps in the raw material trend tables shown below if possible.	Yes		Not scored	
MP-3-2. Do the year-to-year trends shown above represent the actual trends (i.e. backward adjustments were made in case of methodological changes or changes in scope) or are they influenced by methodological changes?	Yes		Not scored	
MP-4 Uptake Targets		10		
MP-4-1. Does your company have targets to increase the uptake of this raw material covered by sustainability program(s)?	Yes		10	
No				0.00
Yes, qualitative targets only				1.00
Yes, SMART targets				-
MP-4-1a. What is your company's SMART target to increase the uptake of this raw material covered by sustainability program(s)?			(8)	
(Targets) <25%				1.60
(Targets) 25<50%				3.20
(Targets) 50<75%				4.80
(Targets) 75<100%				6.40
(Targets) 100%				8.00
MP-4-1b. Is your company's target public?			(2)	
(Public) No				0.00
(Public) Yes				2.00
MP-5 Risk Assessment		5		
MP-5-1. Can your company identify the key risks and associated sourcing locations related to the production of this raw material?	Yes		4	

Description	Mandatory	Section Score	Question Score	Detailed Question Score
No				0.00
Yes				4.00
MP-5-1a. Please indicate the top 5 risks for this fiber or raw material and the countries associated to these risks.	Yes		Not scored	
MP-5-1b. Have the key risks identified, and sourcing countries related to the fiber and raw materials been reported publicly?	Yes		1	
No				0.00
Yes				1.00
MP-6 Overall Materials Portfolio		Not scored		
MP-6-1. Summary of your company's material trend.	Yes		Not scored	
MP-7 Metadata		<b>4</b> <sup>2</sup>		
MP-7-1. Please attach your company's raw material weight calculation (incl. related internal guidance).	Yes		Not scored	
MP-7-2. What is the source of your total weights of your fiber and raw materials?	Yes		Not scored	
MP-7-3. What methodology was used to compile the data and what assumptions were made?	Yes		Not scored	
MP-7-4. Has the total weight calculation been checked by an external party?	Yes		2	
No				0.00
Yes				1.00
MP-7-5. Does your company publish your raw material weights?	Yes		2	
No				0.00
Yes, % only				1.00
Yes, % and absolute numbers				2.00

# **Business Integration**

Maximum section score: 20

Description	Mandatory	Section Score	Question Score	Detailed Question Score
BI-1 Sustainability Strategy		3		
BI-1-1 Does your company have an approach to raw materials sustainability?	Yes		2	
No				0.00
In development				0.20
We have ad hoc activities				0.70
Yes, we have a formal strategy				2.00
BI-1-2 Does your company's raw materials sustainability strategy/activities include decoupling economic growth from natural capital depletion?	Yes		1	

<sup>&</sup>lt;sup>2</sup> \*Data quality bonus

-

Description	Mandatory	Section Score	Question Score	Detailed Question Score
No				0.00
In development				0.10
Yes				1.00
BI-1-3 Does your company's raw materials strategy/activities cover transitional risks and opportunities?	Yes		Not scored	
BI-2 Global Goals and Commitments		1		
BI-2-1 Has your company taken steps to align its raw materials sustainability strategy/activities with the Sustainable Development Goals (SDGs)?	Yes		1	
No				0.00
Yes				-
We align our company's fiber and materials strategy to the following SDG goals				0.25
We set targets and indicators in relation to one or more of the SDGs				0.50
We track the (expected) outcomes and impacts of our company's activities related to the SDGs				0.75
We publicly report progress				1.00
BI-2-2 Does your company support, or is a signatory, to any global goals or commitments?	Yes		Not scored	
BI-3 Governance		3		
BI-3-1 Does the Board (or equivalent) have oversight of the company's work in raw materials sustainability strategy/activities?	Yes		2	
No				0.00
Yes				2.00
BI-3-2 Has your CEO (or equivalent) demonstrated public leadership in raw materials strategy/activities during the reporting period?	Yes		Not scored	
BI-3-3 What is the highest level of operational accountability for integrating your company's raw materials sustainability activities?	Yes		Not scored	
BI-3-4 Does your company ensure that responsibility for implementing its raw materials sustainability strategy is distributed across the company?	Yes		1	
No				0.00
Yes				1.00
BI-3-5 Does your company offer employee training on raw materials sustainability?	Yes		Not scored	
BI-4 Corporate Risk Assessment		4		
BI-4-1 Does your company carry out risk assessments in relation to raw materials?	Yes		2	
No				0.00
Yes				2.00
BI-4-2 Does your company review and update its risk assessment(s)?	Yes		1	
No				0.00
Yes				-

Description	Mandatory	Section Score	Question Score	Detailed Question Score
As required				0.50
Annually				0.75
Every 2-5 years				1.00
BI-4-3 Please list your company's top five risks or opportunities resulting from your assessment.	No		Not scored	
BI-4-4 Are the results of your company's risk and opportunities assessment public?	Yes		1	
No				0.00
Yes				1.00
BI-5 Stakeholder Engagement		3		
BI-5-1. Did your company consult with external stakeholders as part of its raw materials strategy/activities?	Yes		2	
No				0.00
Yes				2.00
BI-5-2 Does your company engage customers on its sustainability activities related to raw materials?	Yes		1	
No				0.00
Yes				-
We provide information on the standards and initiatives we use, to help customers make more sustainable choices				0.25
We support our customers in their learning process (through campaigns, Earth Day, etc.)				0.25
We encourage our customers to ask questions (online, instore, or through other channels)				0.25
We participate in open dialogues with customers and society (through social media, interviews, etc.)				0.25
BI-6 Investment		1		
BI-6-1 Does your company invest in raw materials sustainability beyond the cost of sourcing more sustainable materials?	Yes		1	
No				0.00
Yes				1.00
BI-7 Reporting		5		
BI-7-1 Does your company publicly report on its raw materials sustainability activities and progress?	Yes		2	
No				0.00
Yes				-
General Information				0.25
Sustainability report				1.00
Sustainability report using a recognized framework				2.00
BI-7-2 Is your company included in any Environment, Social, Governance (ESG) ratings?	Yes		Not scored	
BI-7-3 ls your company featured or participating in any benchmark programs.	Yes		Not scored	
BI-7-4 Is your company reporting to any disclosure frameworks?	Yes		1	
No				0.00

Description	Mandatory	Section Score	Question Score	Detailed Question Score
Planning to report				0.10
Yes				1.00
BI-7-5 Does your company assure the accuracy and trustworthiness of its data and reports related to raw materials?	Yes		2	
No				0.00
Yes				2.00
Internal assurance system				1.00
External third party				2.00

# Circular Economy

Maximum section score: 10

Description	Mandatory	Section Score	Question Score	Detailed Question Score
CE-1 Circular Economy Strategy		7		
CE-1-1 Does your company have an approach to circular economy?	Yes		7	
No				0.00
In development				0.20
Yes, we have ad hoc activities				-
Yes, we have a formal strategy				-
Circular business models, e.g. rental, resale, repair, remaking				0.30
Resource efficiency e.g., measures to avoiding pre- consumer/industrial waste and unsold finished goods				0.35
Design for circular economy, e.g., design for recyclability, disassembly, remanufacturing				0.30
Post-consumer textile collection, sorting and recycling				0.35
Use of post-consumer recycled materials				0.35
Use of pre-consumer recycled materials				0.35
Reduction/elimination of non-renewable virgin materials				0.35
Regenerative production				0.35
Material health				0.30
Other aspects of circular economy				-
Yes, we have a formal strategy				-
Circular business models, e.g. rental, resale, repair, remaking				0.75
Resource efficiency e.g., measures to avoiding pre- consumer/industrial waste and unsold finished goods				0.80
Design for circular economy, e.g., design for recyclability, disassembly, remanufacturing				0.75
Post-consumer textile collection, sorting and recycling				0.80
Use of post-consumer recycled materials				0.80
Use of pre-consumer recycled materials				0.80

Description	Mandatory	Section Score	Question Score	Detailed Question Score
Reduction/elimination of non-renewable virgin materials				0.80
Regenerative production				0.80
Material health				0.70
Other aspects of circular economy				-
CE-2 Circular Economy Targets		3		
CE-2-1 Has your company set targets towards achieving a circular economy?	Yes		3	
No				0.00
Yes, qualitative targets only				0.20
Yes, SMART targets				3.00
CE-3 Circular Business Models		Not scored		
CE-3-1 How does your company extend the first life of its products through circular business models?	Yes		Not scored	
CE-4 Resource efficiency, waste prevention and diversion		Not scored		
CE-4-1 Does your company work on preventing and reducing preconsumer waste?	Yes		Not scored	
CE-4-2 Can your company report the volume of unsold finished goods?	Yes		Not scored	
CE-5 Design for Circular Economy		Not scored		
CE-5-1 What percentage of your overall product range includes design for circular economy?	Yes		Not scored	
CE-6 Post-consumer textile collection		Not scored		
CE-6-1 What collection service(s) does your company offer for post-consumer textile products?	Yes		Not scored	
CE-6-2 Can your company report the volume of post-consumer textile products collected through its collection services?	Yes		Not scored	
CE-7 Certification Schemes		Not scored		
CE-7-1 ls your company using a certification scheme for textile products at end-of-life?	Yes		Not scored	

## Impact Areas

Maximum section score: 10

Description	Mandatory	Section Score	Question Score	Detailed Question Score
IA-1 Impact Assessment		3		
IA-1-1. Does your company assess its impacts on climate related to production of raw materials?	Yes		1	
No				0.00
Yes				1.00
IA-1-2. Does your company assess its impacts on nature related to production of raw materials?	Yes		1	
No				0.00

Description	Mandatory	Section Score	Question Score	Detailed Question Score
Yes				1.00
IA-1-3. Does your company use any tools or frameworks in its climate and/or nature impact assessments related to production of raw materials?	Yes		1	
No				0.00
Under Consideration				0.10
Yes				1.00
IA-2 Impact Targets		2		
IA-2-1. Has your company set a formal climate target?	Yes		2	
No				0.00
In progress				0.20
Yes				-
Qualitative targets only				1.25
SMART target				1.50
Science Based Target (SBT)				2.00
Other				1.00
IA-2-2. Has your company set SMART targets for nature impact areas?	Yes		Not scored	
IA-2-3. Is your company planning to set a Science-Based Target for Nature when the methods are finalized?	Yes		Not scored	
IA-3 Implementation		5		
IA-3-1. Does your company set any sourcing restrictions due to climate and nature-related risks?	Yes		2	
No				0.00
Under consideration				0.10
Yes				2.00
IA-3-2 Does your company implement measures to reduce impacts on nature during fiber and raw materials production?	Yes		2	
No				0.00
Yes				2.00
IA-3-3 Does your company implement measures to restore and/or regenerate nature?	Yes		1	
No				0.00
Yes				1.00
IA-3-4 Is your company actively involved in "transformational" activities when it comes to addressing climate and nature-related risks and opportunities?	Yes		Not scored	

## Example Scoring: MP-2-1

Raw Material Program	Uptake (mt)	Estimate share (%)	Final uptake (mt)	Product Claim	Country of Origin
Conventional	12,000		10,000	0	0
Organic	4,000	<b>– 20</b>	5,000	<b>– 26</b>	<b>— 60</b>
Recycled	4,000	20	5,000	20	20
Total program	10,000	40	10,000		
Total portfolio	20,000	100	20,000		
System determined: Based on PFMM v2.0  L0 − 0.00  L1 − 0.40  L2 − 0.60  L3 − 0.80  L4 − 1.00		System determined:		System determined: 0<25 − 0.25 ≥ 25<50 − 0.50 50<75 − 0.75 75<100 − 1.00	System determined: 0<25 − 0.25 25<50 − 0.50 50<75 − 0.75 75<100 − 1.00

## Additional Information

Changes from previous scoring methodology

## How have we improved?

The scoring methodology is continuously being improved over years based on internal and external stakeholder feedback and improved methodologies and data sets available.

In 2025, further clarity was provided on the materials portfolio reporting and scoring to increase the comparability of portfolio-level scores (see details on page 7).

Please note that for consistency and year on year trend we have kept the alignment of the sustainability weights with the Fiber and Materials Matrix version 2.0 (March 2023). To encourage the transition to materials with non-fossil based and non-conventional feedstock, all those materials are now in level 1 (see details on page 6-7).

Apart from this, we have kept the scoring methodology consistent with previous year's scoring to ensure year-over-year comparability of results.