



Textile  
Exchange

# Materials Benchmark

## Frequently Asked Questions

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# Participation

## **Q1. Who can be part of the Materials Benchmark in 2026?**

The Materials Benchmark is open to Textile Exchange members and non-members, and it is applicable to brands, retailers, and Tier 1–3 suppliers.

In addition, participation in the Materials Benchmark is required in 2026 for:

- Signatories to the 2025 Sustainable Cotton Challenge and Recycled Polyester Challenge, who must report via the Materials Benchmark for a final year in 2026
- Signatories to the Deforestation-Free Call to Action for Leather

The following organizations are not eligible to participate:

- Tier 4 organizations
- Professional services organizations

[Find out more about the Supply Chain Taxonomy](#)

## **Q2. Do I need to be a Textile Exchange member to take part in 2026?**

No. You do not need to be a Textile Exchange member to participate in the Materials Benchmark. Both members and non-members within the eligible scope—brands, retailers, and Tier 1–3 suppliers—can take part in the 2026 Materials Benchmark.

However, from 2027 onwards, the Materials Benchmark will play a central role as part of Textile Exchange’s membership structure and will become mandatory for brands and retailers in the Action Cohort. For Tier 1–3 suppliers in the Action Cohort, participation will remain voluntary in 2027.

[Find out more about our new membership structure.](#)

The 2026 reporting cycle is a transition year, allowing both members and non-members to report into the Materials Benchmark. Participating in reporting in 2026 gives companies the opportunity to gain insights and align with Textile Exchange’s strategy for their raw material sourcing and prepare for reporting annually.

# Survey preparation and completion

## **Q3. What is each section of the Materials Benchmark framework composed of?**

Contents of the **Materials Benchmark survey**:

### **Raw materials portfolio**

This is the volume reporting section, in which participants report the weights of the raw materials (fibers and non-fibers) they use for textiles, clothing, leather, and footwear products in the reporting period.

The section applies to all the companies in scope of the Materials Benchmark (see Q3. Who can be part of the Materials Benchmark in 2026?)

The raw materials portfolio section plays a key role in tracking raw material portfolios over time, enabling year-on-year comparison and accelerating industry progress toward preferred production system pathways (see further details below).

To complete this section of the survey, participants need to:

1. List all the raw materials used, provide estimated shares for all the listed raw materials, and confirm for which raw material the company will report weights.
2. For each raw material, list the raw material sustainability and conventional programs.
3. For each program, share weights and further details.

### **Preferred production system pathways**

Textile Exchange has introduced the concept of preferred production systems to lead the industry toward regenerative and circular production practices. These systems are designed to work with nature, not against it, supporting a more resilient future for every stakeholder, from farmers to suppliers and brands.

Building on the raw material weights reported in the raw materials portfolio section, the preferred production system pathways section focuses on actions your company is taking to drive beneficial impact in key intervention areas related to its Tier 4 raw material sourcing.

Key intervention areas include:

- Pesticide and fertilizer use
- Deforestation and conversion
- Animal welfare
- Textile-to-textile recycling
- Human rights and livelihoods
- Overall certified/verified sourcing

In combination with the raw materials portfolio tracking, the preferred production system pathways section measures company progress against the key intervention areas outlined above, assessing performance and progress toward verified best practices.

Each subsection includes a short set of questions, the content of which is outlined below.

For each intervention area, the following is assessed, the level of commitment, strategy for implementation, and any other relevant details. These subsections include multiple choice questions, along with the opportunity to provide publicly available supporting evidence and free-text explanations.

#### Pesticides and fertilizers:

- **Applicability:**
  - Cropping production systems
  - Companies sourcing fiber crop materials such as cotton
- **Why this matters:** The use of synthetic fertilizers and pesticides is one of the main drivers of greenhouse gas impact and nature loss within cropping systems.
- **Content:** This section assesses whether your company has made a commitment to phasing out highly hazardous pesticides in its supply chain, and replacing them with safe alternatives, including non-chemical alternatives. It also considers how your company works with its supply chain to reduce or eliminate synthetic fertilizers and pesticides in collaboration with suppliers.

#### Deforestation and conversion:

- **Applicability:**
  - Cropping, animal, and forestry production systems
  - Companies sourcing materials such as cotton, wool, leather and manmade cellulosic fibers
- **Why this matters:** The sourcing and production of natural raw materials can directly or indirectly contribute to ecosystem conversion and deforestation, which are also key drivers of climate change and nature loss.
- **Content:** This section assesses whether your company has made a commitment to preventing the loss of natural ecosystems in its supply chain by ensuring no conversion and/or deforestation occurs within its raw materials supply chains.

#### Animal welfare:

- **Applicability:**
  - Animal production systems
  - Companies sourcing animal fibers and raw materials such as wool
- **Why this matters:** Sourcing of animal-derived raw materials can be associated with animal welfare concerns, leading to ethical risks and unsustainable farming practices.
- **Content:** This section assesses whether your company has made a commitment to ensuring the well-being of animals throughout their entire lifespan, through the implementation of various animal welfare frameworks.

#### Human rights and livelihoods:

- **Applicability:**
  - All production systems (cropping, animal, forestry, and recycled production systems)
- **Why this matters:** Extending human rights due diligence to Tier 4 is critical to ensuring meaningful protections and benefits for rightsholders and communities.

- **Content:** This section assesses whether your company has made a commitment to ensuring that human rights and livelihoods are considered within all relevant production systems.

#### Recycled feedstocks:

- **Applicability:**
  - Recycled production systems
- **Why this matters:** Increasing the use of recycled and textile feedstocks is critical for the industry to reduce reliance on virgin fossil-based raw materials, reducing associated carbon emissions and promoting circularity.
- **Content:** This section assesses whether your company has made a commitment to reduce reliance on virgin fossil-based raw materials and increase the use of recycled and textile-based feedstocks.

#### **Climate and nature targets**

This section asks companies to provide the high-level commitments they have made, addressing climate and nature in separate questions.

- **Why this matters:** It is critical for companies to make climate and nature commitments to ensure they establish measurable goals, track progress over time, and achieve meaningful reductions in environmental impacts. This complements sourcing strategies addressed in the previous sections.
- **Content:** This section captures high-level company climate and nature commitments and tracks progress toward achieving them over time.

#### **Lead: Transform**

This section tracks company progress against Step 3: Lead, transform (as set out in the graphic on page 4), assessing whether companies are actively driving transformational activities to scale preferred production systems and deliver beneficial impact.

It is divided into three subsections, each addressing a key lever that supports the scaling of preferred production systems. Each subsection includes high-level questions designed to monitor the industry's mindset, and to gauge what companies are already doing in these areas.

#### Measuring regenerative outcomes:

- **Why this matters:** To ensure the long-term resilience of natural production systems, and as part of a regenerative approach, certain practices should be implemented alongside outcome measurement.
- **Content:** This section assesses whether your company has made a commitment to source from regenerative production systems, is measuring regenerative outcomes at Tier 4, and is investing in actions to maintain or improve the state of nature.

#### Addressing unchecked production volumes:

- **Why this matters:** Textile Exchange's [Reimagining Growth Landscape Analysis](#) report emphasizes that climate and nature goals will not be achieved if the exponential increase in raw material production volumes is not addressed, particularly the increase in raw materials from new virgin fossil-based sources.

- **Content:** This section assesses the extent to which your company's strategy and activities include decoupling economic growth from natural capital depletion.

Addressing barriers and investment:

- **Why this matters:** Addressing economic barriers in the value chain can be a major unlock to accelerating the transition toward regenerative and circular practices. Understanding companies' perspectives on this topic is key to addressing this issue and identifying where additional action or support may be needed.
- **Content:** This section aims to identify the key barriers companies face in scaling preferred production systems, as well as the opportunities and types of support that could help accelerate progress. It also asks whether companies have provided financial incentives to Tier 4 producers and suppliers to support the transition to, or scaling of, preferred production systems.

#### **Q4. Is evidence required to complete the Materials Benchmark?**

Companies are strongly encouraged to provide supporting evidence for their responses, preferably through publicly available links or documentation, as this enhances transparency, accountability, and overall data quality.

During the submission review phase, if evidence has not been provided, the review team may request it. If evidence cannot be shared, the review team may adjust the response accordingly, leaving a clear response trail so companies can see how and why an answer was updated.

##### **Raw materials portfolio**

For the raw materials portfolio, which deals with volume reporting, companies should provide documents or links to support the use of specific raw material programs.

##### **All other sections**

Companies are encouraged to share public documents or links that support their responses where available. If no public documentation exists, they may still complete questions based on current activities. Internal or confidential documents are not requested.

For example, if a company indicates it has a public commitment or target in a specific area, it is encouraged to provide the corresponding publicly available document or link.

#### **Q5. How will a company's confidential data be handled?**

Textile Exchange treats company data and any information shared very carefully. We believe that confidentiality is key to building trust—and we recognize the role we play in being entrusted to handle data responsibly.

For companies to gain valuable learnings from participating in the Materials Benchmark, data reporting is necessary. Participants receive confidential feedback through the secure data reporting portal. Results are aggregated for trend analysis, best practice sharing, and reporting industry-level insights. We only publish aggregated data and never share individual company data publicly.

Textile Exchange is [GDPR-compliant](#). The Materials Benchmark's Terms of Service are covered by Textile Exchange's [Terms and Services](#).

## Q6. How will Textile Exchange use the data?

Textile Exchange has a fundamental commitment to respecting confidentiality while promoting transparency and accountability in line with societal expectations.

How we use the data shared with us:

- We use the data supplied by each company to generate their confidential results.
- We aggregate data within sub-sectors and overall sector responses to provide the benchmark for companies to compare positioning and progress. Aggregated data is fed into scorecards.
- We use aggregated data to drive our Climate+ Dashboard. Public-facing dashboards help us track progress toward industry and global goals.
- We use anonymized and/or aggregated data to inform our annual insights and trend reporting.
- We will also use the data to make improvements to our Materials Benchmark. Benchmarking is a two-way street, where both the framework and the data are improved through the act of benchmarking. There's always as much room for us to improve our program as there is for companies to improve their performance.

## Q7. Are the results made public?

No individual company results are shared in the public domain. Only the aggregated results of the reporting companies are shared in publicly.

How we share the results:

- The **Materials Benchmark Insights and Trends** aggregated results are published annually in the form of a summary report ([see last year's Materials Benchmark Insights and Trends 2025 report](#)) that provides aggregated data from participating brands and retailers, offering key insights into the state of the sector.
- The **Climate+ Dashboard** is an online resource that provides information on the Materials Benchmark participants, including the number of participants, their fiber and material uptake volumes, and the associated greenhouse gas and water impacts. The dashboard uses emission factors from Higg Materials Sustainability Index (MSI) to track the status of the Materials Benchmark community alongside the wider industry's progress toward Textile Exchange's goal of a 45% reduction in greenhouse gas emissions by 2030.
- The **Challenges Dashboard** presents the information submitted into the Materials Benchmark— anonymized and aggregated across annual reporting participants—to show collective progress. Company information submitted via the survey will not be singled out and published without the company's explicit request or consent.

From the 2026 reporting cycle onwards, the Material Change Index (MCI) will no longer be published in the public domain. Instead, results will be provided **confidentially to participating companies** through the reporting platform. This shift supports stronger regulatory alignment and a focus on continuous improvement.

## Program quality and industry alignment

### **Q8. How does the Materials Benchmark encourage the use of robust methodologies and reliable estimates for raw materials data?**

Textile Exchange strives to support all Materials Benchmark participants. In collaboration with the industry, we have updated the Raw Materials Calculation Guide, which helps companies identify the most accurate data in their systems and document their calculation approach, aiming to decrease the frequency of errors occurring.

We also request that all participants complete the Metadata section in the survey, which provides an overview of data quality and origin.

## 2025 material commitments

### **Q9. What is the Deforestation-Free Call to Action for Leather module?**

This module is only available to signatories to the Deforestation-Free Call to Action for Leather.

The Deforestation-Free Call to Action for Leather (C2A) asks brands to commit to sourcing their bovine leather from deforestation/conversion-free supply chains by 2030 or earlier. Co-led by Textile Exchange, the Leather Working Group (LWG) and World Wildlife Fund (WWF), it sets meaningful expectations for brands and develops tools and guidance to support them on this journey.

Signatories of the C2A are required to report their progress annually via the Materials Benchmark through this module.

Signatories are required to complete the Introduction and the C2A module and provide their bovine leather weight in the raw materials portfolio.

### **Q10. What are signatories to the 2025 material commitments required to do?**

Signatories to the 2025 Sustainable Cotton and/or Recycled Polyester Challenges are required to report annually on their cotton and/or polyester consumption to Textile Exchange's Materials Benchmark, which tracks progress across all participants toward the collective goal and company-specific goal. **2026 is the final year for reporting against the 2025 Materials Challenges.**

Signatories should commit and report at either the holding company level or subsidiary level. Companies signing up at the holding company level are required to report within the Materials Benchmark survey across all subsidiaries. Subsidiary signatories are required to report at individual subsidiary level within the Materials Benchmark, if they have signed up separately to the Materials Challenges.

The minimum requirement for Materials Challenges signatories is to complete the following sections of the Materials Benchmark survey every year, starting from the year of sign-up:

- Introduction
- Raw materials portfolio for cotton and/or polyester (including weights for conventional and materials covered by sustainability programs)

In addition to the required sections, signatories are encouraged to complete other sections of the Materials Benchmark survey to provide a more comprehensive view of their raw materials strategy and progress.

**Q11. What happens to signatories of the 2025 Materials Challenges that do not report into the Materials Benchmark?**

All signatories to the 2025 Materials Challenges are expected to report into the Materials Benchmark survey every year, starting from the year of sign-up, to maintain their status as participants of the Materials Challenge(s). However, we recognize that there may be instances where signatories are not able to meet expected deadlines. Therefore, all signatories are allowed a one-year grace period, in which they will be considered non-reporting signatories.

As 2026 is the final year of reporting for the Materials Challenges, we strongly encourage all companies to report on their final status update. If organizations were given a grace period in 2025 and they don't report in 2026, they will be removed as a signatory of the Materials Challenge(s) they have signed up to. Our team will work with signatories to offer further guidance and updates on your status, and organizations will not be removed as signatories without prior communication.