

# Measuring cotton consumption:

Requirements & guidance

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Version 2.0 – March 2022

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# Table of contents

1. Introduction	3
2. Definitions	4
3. Measurement requirements	5
4. Independent Assessment requirements	9
5. Reporting	11
6. Summary of requirements	12
7. Additional resources	13
Annex I: Measuring Cotton Consumption: Better Cotton Annual Cotton Consumption Submission Form	14
Annex 2: Outcome Declaration and Conformity Assessment template	15



# 1. Introduction

Better Cotton exists to make global cotton production better for the people who produce it, better for the environment it grows in and better for the sector's future. Better Cotton works collectively with multiple stakeholders, from farmers to retailers and brands, driving the cotton sector towards sustainability. Through Better Cotton, retailers and brands contribute to transforming cotton production by funding farmer capacity building through fees generated by their sourcing of Better Cotton.

Effective business strategies for sourcing more sustainable cotton must be based on a detailed understanding of a company's cotton consumption. It is therefore important to measure consumption in a consistent, verifiable way. This will also drive uptake of more sustainable cotton and support credible claims that participating Better Cotton Members can make.

## a. Purpose

These Requirements & Guidance are intended to support accurate, consistent and transparent reporting of cotton fibre consumption to Better Cotton by providing a methodology for verifiable measurement by Better Cotton Retail and Brand Members ('RB Members').

RB Members must annually measure their cotton consumption to:

- 🔄 Calculate their financial commitment to Better Cotton via Membership Fees and Volume-Based Fees ('VBF').
- 🔄 Implement a Better Cotton sourcing programme using the Better Cotton Chain of Custody.
- 🔄 Make credible claims (communications, marketing and public relations) using the *Better Cotton Claims Framework*.

Information for converting product and fabric weight to cotton fibre weight can be found in the document *Measuring cotton consumption: Better Cotton conversion factors and multipliers*.

For instructions on collecting, organising and allocating data to make cotton fibre calculations, see *Measuring cotton consumption: Technical supplement*.



## 2. Definitions

For the purposes of this document, the following definitions are used.

**Cotton Fibres** include:

- Virgin cotton lint: Cotton fibres that are ready to be spun into yarn after being separated from cotton seeds through the ginning process; also referred to as 'virgin cotton'.
- Comber noil: A cotton-based by-product of the combed yarn spinning process mainly reused in the production of open-end yarns, non-woven fabrics, hygiene, healthcare and paper products.
- Recycled cotton: Cotton fibres regenerated from pre-consumer or post-consumer textile products and waste materials through a mechanical or chemical process.

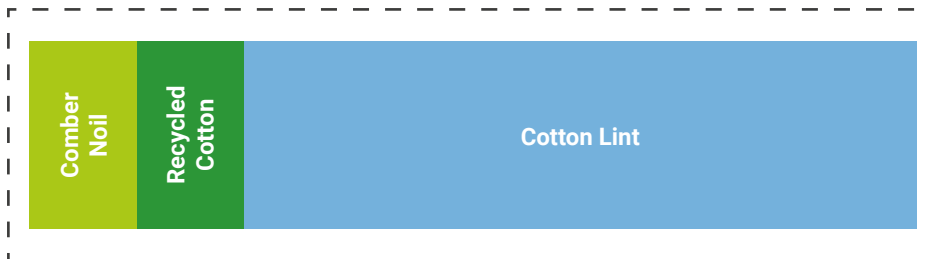


Figure 1: Cotton consumption of a Better Cotton RB Member involves measuring the weight of all cotton fibres, including comber noil, recycled cotton and cotton lint. The proportions shown in the diagram are not representative of actual distributions.

**Cotton fibre consumption:** The weight of cotton fibres consumed by spinners, fabric manufacturers, mills and end-product manufacturers for constructing end products.

**Products:** Goods destined for sale through retail or wholesale channels. For the purposes of this document, 'Products' should be understood as 'Cotton-containing products.'



### 3. Measurement requirements

To be eligible for Better Cotton Membership, RB Members must demonstrate ongoing conformity with the requirements in this section.

As cotton gets processed in the supply chain, there is some wastage of material. For this reason, the weight of cotton in end products is typically less than the weight of cotton fibre consumed for manufacturing those products.

RB Members are not expected to collect primary data to calculate their cotton fibre consumption. For guidance on converting product, fabric and yarn weight to cotton fibre, RB Members should refer to the document *Measuring cotton consumption: Better Cotton conversion factors and multipliers*.

#### a. Scope

Retailer & Brand Members shall ensure that their measurement includes all cotton fibre sources defined in Table 3.1. Submissions to Better Cotton must document the weight of cotton fibre, separated by source.

Cotton fibre source	Source included in calculations related to:	
	Membership Fees	Volume-based Fees
Conventionally grown	Yes	Yes
Cotton sourced as Better Cotton	Yes	Yes
Identity Cotton Programmes (Such as Egyptian, Fairtrade, organic & Pima)	Yes	No
Pre-consumer recycled (Including comber noils*)	Yes	No
Post-consumer recycled	Yes	No

Table 3.1. Cotton Sources

\* Detailed data allowing the exclusion of pre-consumer recycled cotton fibres (notably comber noils) in textile products are generally not available to RB Members. In this case, the weight of comber noil is automatically included in the RB Member's cotton consumption data.

#### Membership Fees

RB Members must include all cotton fibre sources marked 'Yes' in Table 3.1. when establishing their Fee Level.

All cotton sources should be included, regardless of whether these are from exclusively cotton or whether they are blended with another material (e.g. polyester).

Better Cotton Membership fees are based on annual cotton consumption for Retailers and Brands, and RB Members are categorised accordingly.

#### Volume Based Fees

The cost per metric tonne of Volume-Based Fees (VBF) depends on two factors:

- 1. Absolute procurement** – the RB Member's total uptake of Better Cotton per year, in metric tons.
- 2. Relative procurement** – how much the absolute procurement represents as a percentage of the RB Member's cotton fibre consumption.

# 3. Measurement requirements

## b. Product components

Retailer & Brand Members shall, as a minimum, include all main components of all products intended for resale. Submissions to Better Cotton must record excluded components.

'Main components' include the major structural and aesthetic components of a product. Minor components, include (but are not limited to) those listed below:

- 🔗 Badges
- 🔗 Embellishments
- 🔗 Logos
- 🔗 Shoe liners
- 🔗 Belt loops
- 🔗 Fillings\*
- 🔗 Neck tapes
- 🔗 Threads
- 🔗 Candle wicks
- 🔗 Interlinings
- 🔗 Packaging
- 🔗 Trims
- 🔗 Draw cords
- 🔗 Laces
- 🔗 Pocketing
- 🔗 Waistbands

*\*Except where these are a major product component, e.g. fillings in bedding.*

RB Members are encouraged to include all components of products in scope where data is available.

## c. Third party brands

Retailer & Brand Members shall exclude products belonging to brands that are not under their ownership or direct control.

Third party brands are brands that are not owned or directly controlled by the RB Member, but whose products may be sold via its sales channels.

### Example 1:

RB Member "**Galaxy Group**" owns three brands and controls their sourcing practices: "**Star**", "**Sun**" and "**Moon**".

Galaxy Group also sells products of brand "**Earth**". It does not own Earth or control the brand's sourcing practices.

Galaxy Group should therefore **not** include Earth's products in its measurement.

## d. Licensed products

Due to the complexity of licensing agreements and the associated implications for measuring cotton consumption, communications and Better Cotton Fees, RB Members should not include licensed products by default.

Brands considering including Licensed production in their measurement should contact Better Cotton at [membership@bettercotton.org](mailto:membership@bettercotton.org) to discuss the relevance and application of Better Cotton's Licensee Policy.

## e. Data collection

Retailer & Brand Members shall measure cotton consumption, in order of preference, based on either (i) products purchased by the RB Member or (ii) products sold to customers.

Submissions to Better Cotton must record which option is used. When measuring cotton consumption, it is preferable to use data that accurately reflects all cotton-containing products sourced by the RB Member.

Unsold products, such as returns or those donated to charities should be included when measuring cotton consumption, as these are part of the RB Member's procurement.

RB Members may use product sales data where product purchase data is unsuitable, or where other concerns exist (for example, data quality) that prevent the use of product purchase data.

## 3. Measurement requirements

### f. Timeframe

Retailer & Brand Members shall measure cotton consumption using data that covers a continuous 12-month period. Submissions to Better Cotton must record the timeframe.

Product styles, seasonality and product development cycles all affect the total cotton consumption of an RB Member. Capturing data over a continuous 12-month period helps to ensure that data collected is representative of the RB Member's consumption over a year.

RB Members should select a period that facilitates consistent data collection and supports their own reporting requirements. Examples include (but are not limited to) fiscal years, a complete set of product seasons or a calendar year.

### g. Exclusions

Retailer & Brand Members may exclude goods not for resale when measuring cotton consumption. Submissions to Better Cotton must record whether these goods are included or excluded.

Goods not for resale include any operational overheads that do not fall under the definition of a product. Examples include staff uniforms, fabric swatches and samples.



# 3. Measurement requirements

## h. Voluntary exclusions

Retailer & Brand Members shall include all sources of cotton consumption and all products that are likely to exceed 1% of their total cotton consumption. The total of all exclusions shall not exceed 1% of the total cotton consumption. Submissions to Better Cotton must record and justify all voluntary exclusions.

Voluntary exclusions are permitted to avoid complex calculations or data collection for sources of cotton consumption or products that do not significantly affect the overall result.

Estimations and approximations are acceptable methods of testing whether a source is likely to exceed 1% of an RB Member's cotton consumption before deciding whether to include or exclude it.

## i. Record keeping

Retailer & Brand Members shall establish a written protocol for measuring cotton consumption and maintain this protocol in a format suitable for analysis and Independent Assessment. Records shall be kept for a minimum of five years.

Records may include any documents (calculations, databases, diagrams, typed or handwritten notes, presentations) directly or indirectly related to the RB Member's measurement of cotton consumption.

Typical examples of records that should be kept include:

- Raw data used for calculations, its source and storage location
- Data cleansing processes and all calculations used to generate results (such as Excel workbooks or database queries)
- Secondary data used for calculations (such as industry average product weights) and their source
- Notes or methodology documents that detail choices made by RB Members (such as the basis for exclusions and other important decisions)
- Documents illustrating sign-off of complete results (such as e-mails or internal auditors' notes).





## 4. Independent Assessment requirements

Independent Assessment is the process by which an individual or organisation, outside of the RB Member's organisation, assesses the conformity of the RB Member's cotton fibre consumption measurement against Better Cotton's requirements and guidance.

Unless exempt, from January 2024 RB Members are required to commission an Independent Assessment of their cotton fibre consumption measurement. This is to ensure consistency and reliability of their results.

For a full explanation of Better Cotton's Independent Assessment requirements, please refer to the documents *Measuring cotton consumption: Independent Assessments guidance for Retailers and Brands* and *Measuring cotton consumption: Independent Assessments guidance for Independent Assessors*, which are available in the [Measuring Cotton Consumption](#) area of Better Cotton's website.

### a. Independent Assessment frequency

Depending on their membership size category and whether they wish to use certain claims (Advanced Claims or the On-Product Mark), RB Members will need to commission an Independent Assessment either every year or every other year, as specified in Table 4.1.

A single Independent Assessment should only include the RB Member's most recent consecutive 12-month data period.

To obtain access to Advanced Claims or the On-Product Mark, all RB Members must first submit a successful Independent Assessment before launching these claims, in addition to meeting the other eligibility criteria set out in the *Better Cotton Claims Framework*.

Member Size Category	Very small	Small	Medium	Large	Very large
Frequency of requirement for Better Cotton Membership	None	Every other year	Every year	Every year	Every year
Frequency of requirement for access to Advanced Claims and On-Product Mark	Before claim launch and then <b>Every other year</b>	Before claim launch and then <b>Every other year</b>	Before claim launch and then <b>Every year</b>	Before claim launch and then <b>Every year</b>	Before claim launch and then <b>Every year</b>

Table 4.1 Third-party verification requirements



## 4. Independent Assessment requirements

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### b. Choosing an Independent Assessor

RB Members are responsible for selecting their Assessor and meeting any mutually agreed associated costs. RB Members should follow the due diligence guidance provided in *Independent Assessment requirements guidance for Retailers and Brands* and *Independent Assessment requirements guidance for Independent Assessors*.

Independent Assessors do not have to be Better Cotton Members to carry out Independent Assessments. Organisations typically qualified include:

- 🔗 Financial auditors and consultancies, particularly those already auditing the RB Member's fiscal data or existing claims.
- 🔗 Audit firms carrying out conformity assessment against international and national standards, especially environmental standards.
- 🔗 Environmental sustainability consultants or consultancies who are familiar with the apparel and textiles industry and/or cotton value chain.



## 5. Reporting

RB Members must report their cotton consumption calculations to Better Cotton, including evidence of Independent Assessment (where applicable), each year.

The annual deadline for submitting cotton consumption calculations is 15 January. Accordingly, cotton consumption calculations will not be adjusted during the annual VBF invoicing period of Q1.

Membership, Volume Based Fees and related claims will be based on the most recent cotton consumption calculation that Better Cotton has received.

Your submission year is not likely to be the same as the timeframe covered by your cotton consumption calculation. RB Members can measure their cotton consumption over any timeframe (e.g. fiscal year, calendar year). Please see Section 3f (Timeframe).

RB Members must submit their cotton consumption measurement electronically using the Excel sheet *Measuring Cotton Consumption: Better Cotton Annual Cotton Consumption Submission Form* (see Annex 1).

If submitting evidence of an Independent Assessment then a signed copy of the *Outcome Declaration and Conformity Assessment* document should also be submitted to Better Cotton by the deadline.

**Note:** Your submission year is not likely to be the same as the timeframe covered by your cotton consumption calculation. RB Members can measure their cotton consumption over any timeframe (e.g. fiscal year, calendar year). Please see Section 3f (Timeframe).



## 6. Summary of requirements

Type of requirement	Section Number	Requirements	Membership Size Category				
			Very Small (0 – 5,000 MT)	Small (5,000 – 20,000 MT)	Medium (20,000 – 50,000 MT)	Large (50,000 – 125,000 MT)	Very Large (Greater than 125,000 MT)
Cotton Consumption Measurement Requirements	5	Frequency of measurement					Every year, signed by authorised person
	5	Cotton consumption submission deadline					15 January each year, via electronic form
	5	Due date of first cotton consumption submission					15 January 2020, and every year thereafter
	1a	Scope					All cotton fibre sources, separated by source
	1b	Product components					Main components of all products intended for resale (minimum)
	1c	Third party products					Excluded
	1d	Licensed products					Excluded, unless agreed with Better Cotton
	1e	Data collection (products included)					Preferably purchased products, alternatively sold products
	1f	Timeframe					Any continuous 12-month period
	1g, 1h	Exclusions permitted					1. Goods not for resale; 2. Other products whose total does not exceed 1% of your total cotton consumption.
1i	Record keeping					Written protocol required	
Independent Assessment Requirements	4a	Independent Assessment frequency required for membership	None	Every other year	Every year	Every year	Every year
	4a	Independent Assessment frequency required for Advanced Claims or OPM access	Before claim launch and then Every other year	Before claim launch and then Every other year	Before claim launch and then Every year	Before claim launch and then Every year	Before claim launch and then Every year
	5	Independent Assessment submission deadline					15 January each year
	5	Due date of first Independent Assessment submission					15 January 2024

Table 6.1: Summary of RB Member requirements for the annual cotton consumption calculation

## 7. Additional resources

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### Better Cotton guidance

**Note:** All Better Cotton resources and guidance can be found in the [Measuring Cotton Consumption](#) page of Better Cotton's website

- 🔗 *Measuring cotton consumption: Better Cotton conversion factors and multipliers*
- 🔗 *Measuring cotton consumption: Technical supplement*
- 🔗 *Measuring cotton consumption: Independent Assessments guidance for Independent Assessors*
- 🔗 *Measuring cotton consumption: Independent Assessments guidance for Retailers and Brands*

### Further reading

- 🔗 Textile Exchange: *Corporate Fiber and Materials Benchmark (CFMB) "Fiber Uptake Calculations & Reporting Best Practices Guide, 2019."*




# Annex I: Measuring Cotton Consumption: Better Cotton Annual Cotton Consumption Submission Form

RB Members must submit a completed copy of this form when submitting data to Better Cotton in accordance with the requirements of Section 3 and the reporting deadlines listed in Section 5.

Editable copies are available in the [Measuring Cotton Consumption](#) page of Better Cotton's website.

Completed submission forms should be uploaded for submission to Better Cotton electronically in time for the annual submission deadline of 15 January.



**Retailer & Brand Member Reporting Submission Form**  
v1.1 August 2021

Retailer & Brand Members submitting data to Better Cotton for assessment must complete this Submission Form. For further details, refer to the latest version of the Better Cotton Document "Measuring Cotton Consumption: Requirements & Guidance". Please complete the 'Checklist' sheet before completing the 'Better Cotton Cost' sheet.  
[Upload your Submission Form here](#)

**Section 1: Retailer & Brand Member details**

Reference	Question	Your Answer	Additional Information
1.1	Retailer & Brand Member name		
1.2	Date submitted to Better Cotton		<i>Format: DD Month YYYY.</i>
1.3	Data timeframe & type		<i>Include the actual start and end dates, the type (financial year, calendar year, etc.) and whether there have been any changes compared to previous submissions.</i>
1.4	Responsible person & role		<i>Person who is responsible for collecting, measuring &amp; submitting data, and their role. If this is managed by more than one person, please list all people.</i>
1.5	Data source(s)		<i>E.g. Purchase Order, Enterprise Resource Planning, Product Lifecycle Management database(s).</i>
1.6	Product data type		<i>Select as necessary (see Requirement 3e in "Measuring Cotton Consumption: Requirements &amp; Guidance").</i>
1.7	Total product units		<i>E.g. 1 million pairs of jeans and 200,000 T-shirts would equal 1.2 million product units.</i>
1.8	List of brands included		<i>List all the brands included in your cotton consumption. These should be all brands owned by the Member company.</i>
1.9	List of divisions or major business areas included		<i>E.g. Apparel, childrenswear, fabric, menswear, homeware, womenswear.</i>
1.10	Licensed products		<i>Select as necessary (see Requirement 3d). If included, please add further details in section 4.</i>
1.11	Goods not for resale		<i>Select as necessary (see Requirement 3g). If included, please add further details in section 4.</i>
1.12	Business changes that impact cotton consumption		<i>E.g. Recent acquisitions or divestitures.</i>

**Section 2: Measurement Details for Cotton Fibre Weight**


Please list the total weight of each source of cotton fibre included in your measurement. If the weight of a source is unknown, enter 'unknown'. If a source is not used, enter '0'.

Please note: Better Cotton is not responsible for the accuracy or verification of data related to certified cotton schemes (i.e. Identity Cotton).

Reference	Cotton Type	Weight (metric tonnes of cotton fibre)	Additional Details
2.1	Cotton sourced as Better Cotton		<i>Cotton sourced as Better Cotton is for existing Better Cotton members only - if you are not yet a Better Cotton member, please leave this row blank.</i>
2.2	Conventional cotton		
2.3	Identity cotton: Fairtrade		
2.4	Identity cotton: Organic		

# Annex 2: Outcome Declaration and Conformity Assessment template

This template is available for download in the [Measuring Cotton Consumption](#) section of Better Cotton's website. It should be completed and signed by the Independent Assessor and provided to the RB Member. The RB Member should also then sign and submit to Better Cotton.



[Independent Assessor company name]  
 [Independent Assessor address line 1]  
 [Independent Assessor address line 2]  
 [Independent Assessor address line 3]  
 [Independent Assessor city]  
 [Independent Assessor country and post code]

[RB Member company name]  
 [RB Member address line 1]  
 [RB Member address line 2]  
 [RB Member address line 3]  
 [RB Member assessor city]  
 [RB Member country and post code]

[Date]

Dear [RB Member responsible manager]

**Outcome Declaration:** [Successful / Unsuccessful]

The [Independent Assessor Organisation] (the Assessor) [if successful: did not discover any evidence] [if unsuccessful: discovered evidence] to indicate that [RB Member]'s cotton fibre consumption measurement is not compliant with Better Cotton's Measuring Cotton Consumption: Requirements & Guidance.

Accompanying this letter, you will be provided with a copy of our findings and their status at the time of writing. Prior to reapplying for Independent Assessment, please review this document and address the relevant findings.

**Measurement Period:** This Independent Assessment covers the period [DD/MM/YYYY to DD/MM/YYYY]

For and on behalf of,

[Independent Assessor organisation]  
 [Assessor signature]


[Assessor name]

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### Conformity assessment

1. Independent Assessment details

RB Member name:	
RB Member responsible person:	
Independent Assessor organisation:	
Independent Assessor name:	
Date(s) of Independent Assessment:	
12-Month data period covered:	

2. Independent Assessment report: Findings<sup>1</sup>

BCI Measurement Requirement <sup>2</sup>	Finding Category (Non-conformity / observation)	Description of finding	Status (Open/Closed)
3.B: Product components			
3.C: Third party brands			
3.D: Data collection			
3.F: Timeframe			
3.G: Exclusions			


<sup>1</sup> The Findings categorised as non-conformities will form the basis for the Corrective Action Plan that RB Members should address in order to achieve a 'Successful Outcome declaration'.  
<sup>2</sup> Requirements are listed in Better Cotton's publication: Measuring Cotton Consumption: Requirements and Guidance, and highlighted in table 5.1 of the Measuring Cotton Consumption: Independent Assessments – Guidance for Independent Assessors

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3.H: Voluntary exclusions			
3.I: Record keeping			
Better Cotton Annual Cotton Submission Form			
RB Member senior sign-off			

Notes:

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Please direct your questions  
about this document to:  
[Membership@bettercotton.org](mailto:Membership@bettercotton.org)

