

## **Apparel and Footwear Sector Science-based Targets Guidance** *Summary of Public Comments on Second Draft*

**February 2019**

### **Introduction**

In early November 2018, WRI shared the second version of the Apparel and Footwear Sector Science-based Targets Guidance with stakeholders to solicit feedback. WRI posed the following questions:

1. Does the guidance provide what apparel and footwear companies need to set science-based targets (SBTs)?
2. How can we make the guidance clearer and more helpful?
3. What examples can you share (target-setting and emissions reductions) that would help your peers?

Stakeholders had until November 30th to share feedback. WRI received 35 written responses and recorded a variety of perspectives obtained via phone calls with companies working on or interested in setting SBTs. This document summarizes key points of feedback from the consultation period. The WRI team will consider this feedback as it develops the final version of the guidance targeted for publication in June 2019.

In general, stakeholders found the second draft of the guidance informative, detailed and relevant. The major themes that emerged from stakeholders' comments are:

- Suggestions to reflect future Science Based Targets initiative (SBTi) validation requirements regarding the IPCC Special Report on Global Warming of 1.5°C.
- Suggestions to incorporate recent initiatives of relevance, such as the UNFCCC Fashion Industry Climate Charter and the UK Environmental Audit Committee inquiry on sustainability of the fashion industry.
- Several stakeholders suggested that indirect use phase emissions should be included in targets, given their significance for many brands and retailers. However, more stakeholders suggested that given the practical limitations of measuring and reducing indirect use phase emissions, their inclusion should be optional.
- Requests for more guidance on the scope 3 target validation approach where the company can demonstrate that the target is “ambitious, in line with current best practices, and does not result in absolute emissions growth,” per the current SBTi criteria. We prepared two proposals in the second draft for comments.
- Suggestions to better define key concepts listed in the SBTi criteria such as “GHG removals associated with biogenic sources,” “avoided emissions,” and “market-based” vs. “location-based” approaches for scope 2 accounting.

- Suggestions to provide better guidance on accounting for biomass combustion and removals in companies' GHG emissions inventories and target boundaries.

### **Next Steps and Timeline for Launch**

The WRI team is incorporating external stakeholder feedback into the current draft of the guidance. As the SBTi updates its target validation criteria annually (the next version is expected in April 2019), the team will ensure that revisions to the criteria are reflected in the guidance.

The team will also seek input from the Apparel and Footwear sector Expert Advisory Group on the final draft of the guidance. In parallel, the final draft will go through WRI's internal review process. The tentative guidance publication date is June 2019.