



**Textile
Exchange**

Corporate Fiber & Materials
Benchmark Program

Leather Module Companion Guide





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Leather Module Companion Guide **2022**

Version 1.0

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June 2022

Acknowledgement

Developed in collaboration with the Fiber and Materials Team at Textile Exchange.

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Purpose of this guide

This Leather Module Companion Guide is intended as a resource to support companies choosing to complete the Leather module within the Material Change Index Benchmark survey. Practitioners completing the survey will find this guide the most useful.

The guide provides information on:

- Terminology and definitions.
- The leather supply chain, including leather programs and standards.
- Guidance on the Material Balance Sheet (MBS) for leather.

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Terminology

- Leather: Hide or skin with its original fibrous structure more or less intact, tanned to be imputrescible, where the hair or wool may or may not have been removed, whether or not the hide or skin has been split into layers or segmented either before or after tanning and where any surface coating or surface layer, however applied, is not thicker than 0.15 mm (ISO/DIS 15115)
- Recycled leather: Leather recycled through a process that ensures that the fiber structure remains intact. Leather that has been ground up and reformed cannot be called recycled leather.
- Recycled leather fiber: Material having a minimum amount of 50% in weight of dry leather fibers, where tanned hides or skins are disintegrated mechanically and/or chemically into fibrous particles, small pieces or powders and then, with or without the combination of chemical binding agent, are made into sheets.
- Leather production: All transformation stages of raw hide to finished leather.
- Leather production supply chain: Supply chain between slaughterhouse and finished leather.

To differentiate the leather production stages, please refer to the following terms:

- Beamhouse operations: The process of preparing the hides for tanning.
- Tanneries: Tanning is the method of preserving animal skin, with or without hair using tannins. These are acidic chemical compounds that stabilize the fiber structure of the skin and prevent it from decaying, decomposing, and oxidizing.

The majority of tanning agents fall into one of the following groups:

- Chromium salts
- Mineral tannages
- Vegetable tannins
- Syntans
- Aldehydes
- Oil tannage

To date, the most used tanning agent is chromium (III).

After tanning, the leather still appears rigid and wet and has the color typical of the tanning process used (ex: blue after chrome tanning and called wet blue).

- Post-tanning operations: The post-tanning stage is designed to improve the appearance of the leather and make it suitable for commercial uses (dyeing and softening). At this stage, the leather is known as crust, and is resistant and water-repellent.
- Leather finishing operations: The appropriate finishing processes give the leather its desired aesthetic characteristics of the finished product, including shine, color and appearance.

Please see the [Terminology Guide](#) for more information and details on definitions.

Understanding the leather supply chain

Practices and supply chains will vary greatly for different animals, countries, brands, and products. The diagram below aims to illustrate a typical supply chain for chromed bovine leather production. It is important to note that all farm levels may be carried out in one farm and that the leather production stages may also be fully integrated in one production facility. However, in most cases, animals will not live their whole lives on one property and hides will be imported and exported to different countries throughout the different stages of their transformation to finished leather.

The leather supply chain is long and often opaque. Leather is a by-product of the meat industry and farmers generally receive little value for the hides of the animals they raise.

Traceability at farm level will vary according to national legal requirements, these traceability obligations are typically set up for sanitary reasons. In some countries each animal is identified at birth and will be tracked throughout its entire life and beyond slaughter in the food value chain. In other countries, the systems in place do not provide as much visibility on the origin and life of an animal before slaughter.

Beyond slaughterhouse the traceability of hides is impossible unless a traceability system is implemented along the leather production supply chain, which to date, remains a very rare practice.

The low value of hides and the lack of visibility and knowledge of the full leather supply chain, represent a significant challenge for brands to verify practices at the farm level and to communicate and request sustainability improvements to farmers.

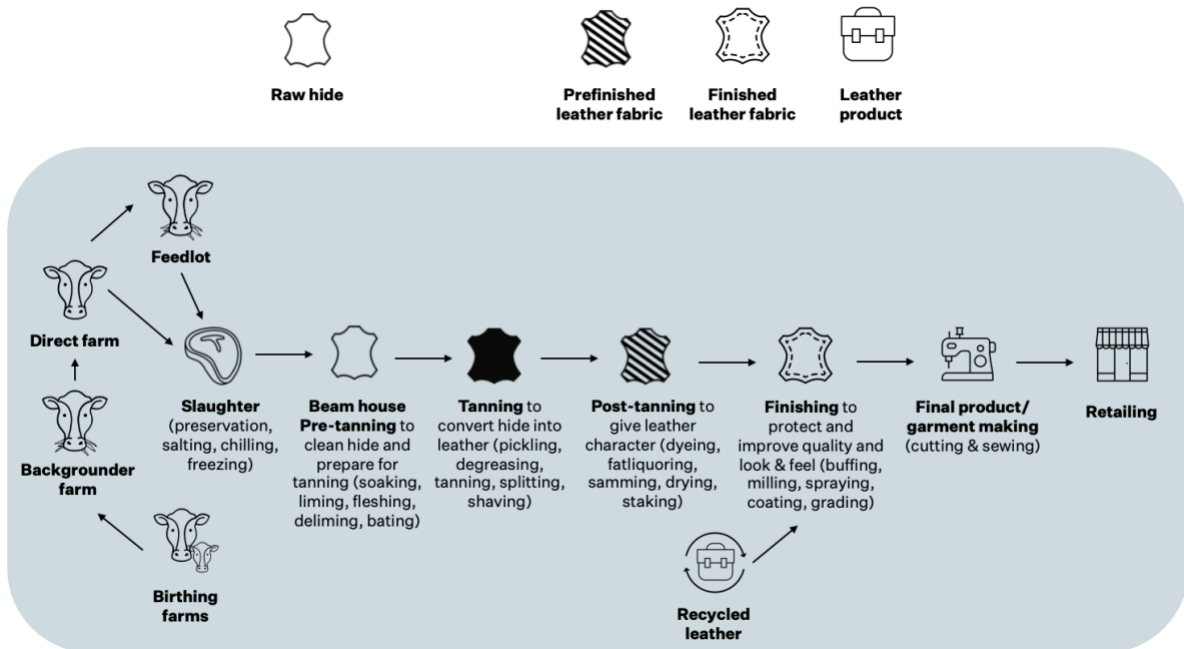


Figure 1: Generalized leather supply chain.

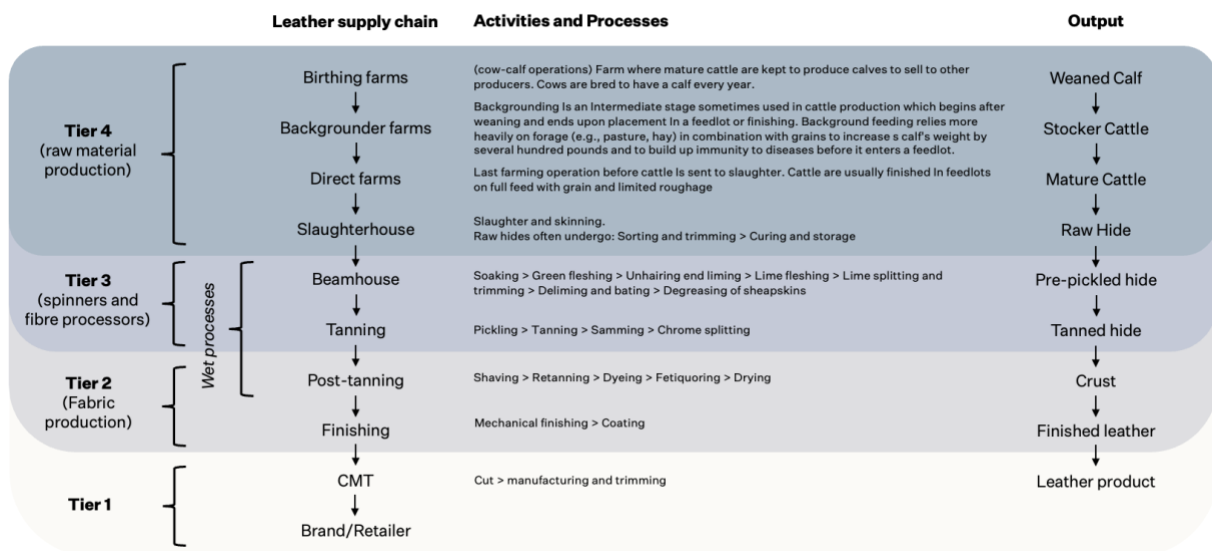


Figure 2: Typical supply chain for chromed tanned bovine leather

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Traceability

According to ISEAL traceability is defined as the ability to verify the history, location, or application of an item by means of documented recorded identification. Although traceability throughout the entire leather supply chain remains to date a rare occurrence, innovative traceability systems are emerging. Below is a list of some of the traceability systems that can be applied to the leather supply chain. Full traceability from farm to finished leather product will require to combine several systems.

At farm level there are national traceability requirements or voluntary ones. The traceability at farm level requires a means to identify the animal and a system to track the information. Here are some examples:

- Animal identification:
 - Ear tags
 - RFID ear tags
- Tracking:
 - Paper documentation of purchases and sales
 - Technological tracking systems
- From slaughter and throughout the leather production supply chain:
 - Chain of custody certification
 - In-product DNA tagging
 - On-product laser tagging physical marking such as holes
 - Digital traceability solutions which will be combined to in/on-product or traceability standards

To learn more about traceability, we invite you to listen to Textile Exchange's [webinar series on traceability in the leather supply chain](#).

Leather Feedstock Production (Animal farming)



Animal welfare

- 5 Provisions (nutrition, health environment, behavior and mental experience)



Environmental

- Agricultural pests and disease
- Biodiversity loss 
- Climate change
- Deforestation 
- Endangerment/ extinction of species 
- Energy use
- Greenhouse gas emissions
- Harmful wildlife management practices 
- Human-wildlife conflict 
- Invasive species
- Land degradation from overgrazing 
- Land Occupancy
- Lethal predator control 
- Loss of habitat connectivity 
- Loss of natural habitat 
- Presence of hunting or poaching 
- Water pollution 
- Water scarcity



Social

- Human rights violation
- Human-wildlife conflict 
- Negative impacts on local communities
- Zoonotic disease transmission
- Other labor-related risks

Note: Zoonotic disease transmission could be both social as well as environmental.

 Refers to the direct biodiversity risks.

Leather Processing (Tanning and other processes)



Environmental

- Air pollution
- Chemical-related risks
- Energy use
- Green-house gas emission
- Solid waste/disposal
- Water depletion
- Water pollution



Social

- Human rights violation
- Negative impacts on local communities
- Occupational health and safety
- Other labor-related risks

Figure 4: Leather risk chart, [Biodiversity Companion Guide](#)



Spotlight: How sustainability can be addressed throughout the entire leather supply chain

To date there are several certification schemes used by the leather industry, but the vast majority are currently limited to the leather production supply chain exclusively (beamhouse to finished leather) and do not tackle sustainability issues at the farm level directly.

There are standards that address risks at the farm level, but they are decoupled from the leather production standards and will require a brand/retailer to connect different standards and/or tools together by their own means, in order to have a system in place that addresses all the major sustainability concerns throughout its entire leather supply chain. To make these connections the company will need a good knowledge of its leather supply chain and be able to interact with all the different actors. The following provides an example of how this can be achieved in Europe.

1. Context

Brand/retailer has entirely mapped its veal leather supply chain, which is fully localized in Europe.

2. Farm level

Calves are bred in the Netherlands, where the national legislation requires individual traceability of all animals through ear tags. The identification and tracking of the animals are gathered in a centralized national database.

The farms supplying the company's supply chain are certified Beter Leven 3 Stars. The Beter Leven Standard addresses animal welfare.

3. Slaughter and leather production

The brand/retailer uses a fully integrated leather production supplier based in the Netherlands that also has its own slaughter facilities.

The supplier offers a traceability solution, based on laser tagging:

- At slaughter the identification of the animal is tagged to the raw hide on a label. All the information available in the national database about the animal's life and origin is transferred to the traceability system and associated to the label identification.
- As soon as the raw hide enters the beamhouse, the identification is laser tagged onto the hide as a QR code. This tagging is designed to withstand all the transformation processes of raw hide to finished leather. Additional information about the processing of the hide is added to the traceability system.

The production site which integrates all transformation stages from beamhouse to finished leather is certified LWG Gold and certified to the social standard WRAP.

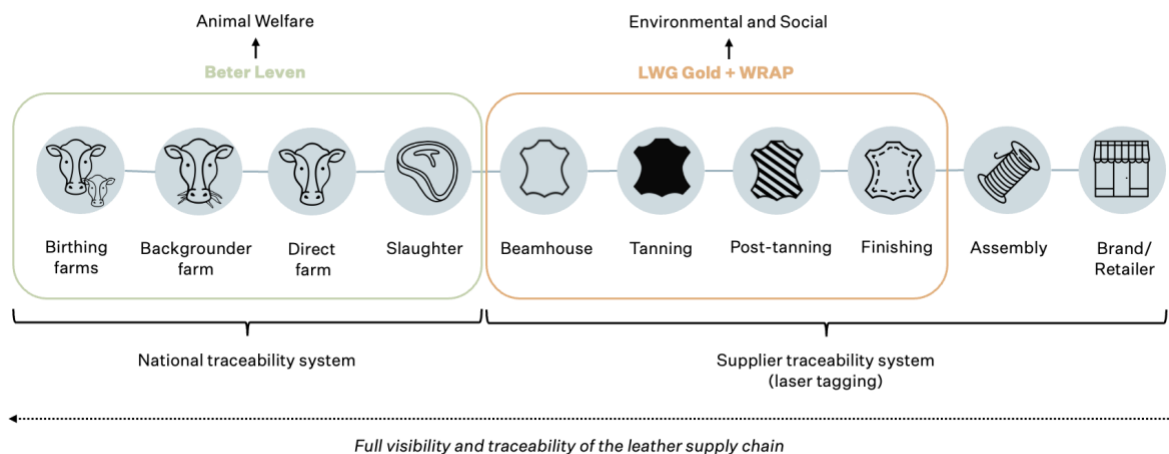
4. Finished leather to leather product

The finished leather is exported to Italy, where the leather products are manufactured. The information associated to each hide is transferred to each product by a labeling system, allowing the end consumer to retrace the entire supply chain back to the animal and its origins.

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Figure 5: Integrated approach to leather traceability and associated sustainability attributes



Sustainability risks and opportunities

The risks at the farm level will vary depending on the animal and livestock production conditions, however the following risks are to be considered globally:

- Animal welfare concerns for livestock from birth to slaughter.
- Land-use: over-grazing and soil degradation.
- Deforestation: cattle production is a driver of deforestation in certain regions of the world.
- Methane production of ruminants (green-house gas emission).
- Social risks for people working on the farms (forced labor, child labor, hazardous working conditions, livelihoods, etc.).
- Traceability risks, when there are no robust traceability systems in place to identify the origins of an animal.
- Environmental and social risks related to the production of animal feed.

At leather production the risks are:

- Environmental: the use of chemicals and wet processes lead to pollution emission risks and health and safety risks for workers. The processes can also be resource-intensive in energy and water. Waste management is another area of high risk.
- Social: e.g., human and labor rights, health, and safety, working and living conditions, livelihoods.
- Traceability: not being able to identify the different actors in the leather supply chain and the origins of the animal beyond slaughter.

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Sustainably managed grazing maintains the health of grasslands, improves soil quality with manure, and preserves open space and wildlife habitat. Additionally, carbon is sequestered in the grasses and soils of grazing lands. Farmers that preserve forest lands will decrease deforestation risks, which in turn contributes to carbon sequestration and the preservation of biodiversity.

The production of livestock provides social benefits by sustaining livelihoods and community vibrancy in rural areas where grasslands dominate. When lands are managed for long-term health, this creates benefit for both wildlife and people.

Leather production is an important economic sector in certain regions of the world, sustainably optimizing production processes and working practices will improve environmental and social outcomes.

Country of origin

Risk types (and the opportunity to have a substantial impact) will vary between countries.

In the MCI survey, the country of origin refers to the country where animals are raised and usually slaughtered. In most cases the country of slaughter is also the country where the animals are born and raised.

Hides are often imported and exported to different countries throughout the different transformation stages of raw hides to finished leather and for leather product manufacturing. The main reason is to lower costs or to access a specialized *savoir faire*.

The hides are typically traded internationally as preserved raw hides, tanned hide (wet blue) and finished leather.

In 2020, 31% of all raw hides globally traded were imported by China and 22.2% by Italy, whilst the United States exported 26.1%. China imported 15.4% of all traded tanned hides, Vietnam 10.2%, and Italy 9.7%, whilst Italy exported 23.9%, Brazil 8.7% and China 6%. (CNC, 2020)

The latter clearly indicates that a brand purchasing finished leather in one country cannot conclude that the animal used originates from the same country.

To have a good and robust visibility of the country of origin for leather, brands will be required to have carried out a supply chain mapping of their leather supply chain to slaughterhouse.

Leather programs considered in the Material Change Index

[Standards applicable to farm](#) | [Standards applicable to leather processing](#) | [Leather recycling](#) [Leather impact accelerator](#) | [Other leather programs](#)

1. Standards applicable to the farm

1.1. Organic Standards

As for other fibers and materials, the organic certification is carried at the farm level according to national regulation or nationally recognized organic standards. Depending on the organic standard used the requirements will vary, however in most countries the organic standard requires that animals are raised in living conditions accommodating their natural behaviors (i.e., the ability to graze on pasture), fed 100% organic feed and forage, and not administered antibiotics or hormones.

In addition to the farm, the slaughterhouse must also be certified as organic to process organic meat. The requirements at slaughterhouse are mainly to ensure that the facility has processes and systems to segregate organic products, prevent contact with prohibited substances and implement recordkeeping.

Beyond slaughter other traceability tools or standards that verify or certify organic input and chain of custody should be used to make product claims, for instance the Organic Content Standard (OCS). Note, leather is excluded from the scope of the Global Organic Textile Standard (GOTS).

For more information on organic farm standards: <https://www.ifoam.bio/our-work/how/standards-certification/organic-guarantee-system/ifoam-family-standards>

For more information on the OCS: <https://textileexchange.org/standards/organic-content-standard/>

1.2. Responsible Wool Standard

The Responsible Wool Standard (RWS) is a voluntary standard developed by Textile Exchange that addresses the welfare of sheep and the land they graze on.

The objectives of RWS are to:

- Provide the industry with a tool to recognize the best practices of farmers.
- Ensure that wool comes from farms that have a progressive approach to managing their land, practice holistic respect for animal welfare of the sheep and respect the Five Freedoms of animal welfare.
- Ensure strong chain of custody for certified materials as they move through the supply chain.

Since 2021, a slaughter module has been added to the RWS in order to address animal welfare. This offers the possibility for sheep leather producers to ensure responsible practices up to slaughter.

To ensure that all the major sustainability challenges in the sheep leather supply chain are addressed, this would require the additional use of social and environmental standards at all levels of the leather production supply chain and a traceability solution throughout the supply chain. (Textile Exchange's Content Claim Standard, could for instance be used).

For more information on the RWS: <https://textileexchange.org/standards/responsible-wool/>

1.3. Savory - Land to Market Ecological Outcome Verification

Developed in collaboration with leading scientists and researchers around the world, the ecological Outcome Verification (EOV™) is an empirical and scalable soil and landscape assessment methodology that tracks outcomes in soil health, biodiversity, and ecosystem function.

The Savory Global Network is a distributed nodal network of regional learning Hubs — each independently owned and independently operated — that equip farmers, ranchers, and pastoralist communities with the tools and knowledge to regenerate grasslands in a localized context.

Savory Hubs deploy the EOV™ protocol. For example: Ovis 21 - a network of producers and professionals that promotes a culture of grassland regeneration and biodiversity. Ovis 21 is a B Corp born in Patagonia. Ovis 21 created the first grassland certification for regenerative grazing in the region (GRASS), and that became the basis for Ecological Outcome Verification (EOV).

The sustainability performance of the supply chain at slaughter and throughout the leather production would require the use of other programs or standards. A separate traceability tool would also need to be implemented between slaughter and finished leather product.

For more information on the Land to Market: <https://savory.global/land-to-market/>

2. Standards applicable to leather processing

2.1. Leather Working Group

The Leather Working Group (LWG) is a not-for-profit organization that offer a suite of auditing tools to assess the performance of companies operating within the leather production sector with respect to issues surrounding environment, chemical management, procurement, best practice, health and safety, and social responsibility.

LWG certification scope includes:

- Leather production facilities (all facilities involved in the transformation of raw hides to finished leather)
- Commissioning manufacturers
- Subcontractors
- Traders

LWG does not certify or audit slaughterhouses or the farm levels of the leather supply chain.

LWG does not currently certify the raw material, nor the production input or output produced by a facility, it certifies a given facility and its processes.

The main audit protocol is the Version 7.0 of the LWG Leather Manufacturer Audit Standard (P7, launched in 2021), which addresses the following aspects of a leather production facility:

- Solid Waste and Effluent Management
- Water and energy usage
- Air and Noise Emissions
- Traceability
- Health, Safety and Social Responsibility
- Chemical Management
- Restricted Substances, Compliance & Chromium VI (CrVI) Management

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The audit protocol is based on a scoring system which allows the rating of a facility as LWG “Audited”, “Bronze”; “Silver” or “Gold”. However, some requirements are pass/fail and some sections are critical, requiring a minimum threshold score be reached.

As the ranking is based on a scoring system, two different facilities ranked as Silver could comply to all the mandatory requirements, but then may differ in terms of level of compliance in other sections. For instance, one may be excelling more its energy performance and the other in water saving. To achieve a specific rating, they must all achieve the minimum requirement for each level – 85% for Gold, 75% for Silver, 65% for Bronze, and 50% for Audited.

LWG audits are ensured by trained and approved LWG-approved independent and not a third party, such as a certification body for instance.

Traceability of incoming material (i.e., material entering the site) has become a scored section of the audit protocol and addresses primarily the identification of the country of slaughter.

The flow of the material within the leather production supply chain is also assessed in the protocol to identify the sourcing of incoming material, as well as the manner in which outgoing material (i.e., material leaving the site) is identified. This is not a critical section and the extent to which it is addressed will contribute to the medal ranking of the facility. A gold rated tannery for instance will need to source 100% of its material from a LWG certified source.

Brands, retailers, or suppliers that wish to use the LWG protocol to assess their leather supply chain are encouraged to become members of the Leather Working Group to support their work. Brands/retailers express their use of LWG in different ways and this can lead to some confusion. For the assessment made in the Material Change Index (MCI) survey, it is important that companies specify the following for “LWG-leather” and LWG commitments:

- What levels of the leather production supply chain are audited to the LWG audit protocol?
- For each leather production level, what percentage of all suppliers are audited to the LWG protocol?

MCI survey guidance: these specifications are to be added in the comment box.

Example 1:

Shark’s Don’t Bite SMART target for leather: *“100% of our bovine leather will be supplied by LWG tanneries by 2025.”*

Clarification required: *“Tanneries here refer to all the leather finishing operations processing bovine leather used in our products.”*

Example 2:

Shark’s Don’t Bite SMART LWG- leather use: *“100% of all our bovine leather is LWG.”*

Clarification required: *“We have mapped the leather production supply chain of 50% of our bovine leather down to slaughterhouse and all suppliers at all levels (from beamhouse to finished leather) are LWG audited. We have not yet fully mapped our leather production supply chain for the remaining 50%, however we know one fraction of this supply is processed in LWG audited tanneries (tanning operation) and the other fraction is processed in LWG audited leather finishing facilities.”*

LWG is aiming to develop a Chain of Custody certification for leather products produced in LWG audited facilities throughout the entire leather production supply chain.

For information about the LWG: <https://www.leatherworkinggroup.com/>

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2.2. STeP by OEKO-TEX®

STeP by OEKO-TEX® is an independent certification system for production processes from beamhouse to the manufacturer of ready-made clothes.

STeP by OEKO-TEX® does not certify the raw material, nor the production input, it certifies a given facility and its processes as well as finished leather.

The STeP standard includes a comprehensive analysis and assessment of the production conditions and addresses the performance of production facilities in the following areas:

- Chemicals management
- Environmental performance
- Environmental management
- Social responsibility
- Quality management
- Health protection and safety at work

The STeP by OEKO-TEX® has a scoring system which allows to differentiate an audited site into 3 levels:

- Level 1 = Compliance with the entry level specifications
- Level 2 = Good implementation with further optimization potential
- Level 3 = Ideal implementation in the sense of Best Practice examples
-

STeP audits are not conducted by a third party, such as a certification body for instance, but by 18 independent institutes and their qualified OEKO-TEX® auditors.

Traceability is not addressed in the STeP standard, however OEKO-TEX® has a separate traceability standard “MADE IN GREEN » that can be used in association to STeP.

MADE IN GREEN by OEKO-TEX® is a traceable product label that can be associated to leather products (e.g., garments, finished and semi-finished leathers) including non-textile/-leather components (e.g., accessories). The MADE IN GREEN product ID proves that the product has been tested for harmful substances, which is achieved through certification to the LEATHER STANDARD by OEKO-TEX®. It also guarantees that the leather product has been manufactured in sites certified to the STeP standard. The unique product ID can be used to trace the product, allowing the user to identify where the different stages of manufacturing were carried out.

For information about STeP by OEKO-TEX® and MADE IN GREEN:

In response to the increasing commitments of companies to address climate change and water consumption, in 2022 OEKO-TEX® is launching a Carbon and Water Footprint Tool to provide production facilities an initial estimate and assessment on the materials and process steps that contribute most to their overall environmental impact.

The new Carbon and Water Footprint Tool will demonstrate commitment and help STeP certified facilities continue to advance their environmental management and performance.

Learn more: <https://www.oeko-tex.com/en/our-standards/step-by-oeko-tex/carbon-and-water-footprint-tool>

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2.3. Sustainable Leather Foundation

The Sustainable Leather Foundation (SLF) is an industry led, consumer focused non-profit. At the heart of the foundation is the integrated SLF Transparency Dashboard™, linked to a certification standard that assesses the compliance and performance of leather manufacturers and associated facilities, against the standard's 3 modules:

- Environmental
- Social
- Governance

The Foundation Provides:

- Access to the SLF Transparency Dashboard™ for all stakeholders involved in the leather industry.
- An audit and certification standard for organizations involved in the manufacture of leather, to measure their Environmental, Social and Governance performance, against a set of recognized standards and limits.

For information about the Sustainable Leather Foundation: <https://www.sustainableleatherfoundation.com/>

3. Leather Recycling

Leather can be reprocessed from reclaimed pre- or post-consumer leather by means of a manufacturing process.

- Recycled leather is defined as leather recycled through a process that ensures that the fiber structure remains intact. Leather that has been ground up and reformed cannot be called recycled leather.
- Recycled leather fiber is defined as material having a minimum amount of 50 % in weight of dry leather fibers, where tanned hides or skins are disintegrated mechanically and/or chemically into fibrous particles, small pieces or powders and then, with or without the combination of chemical binding agent, are made into sheets.

Most leather is recycled from pre-consumer production scraps that are ground up and made into recycled leather fiber, consisting of recycled leather fibers and binders, or recycled leather fibers attached to the surface of a synthetic material (PFMR, 2021). The percentage of recycled leather content may vary (PFMR, 2019) ¹.

There are different leather recycling processes and technologies, that are very different from virgin leather production.

Most recycled leather is manufactured through mechanical recycling processes which typically follows these steps:

- Step 1: Leather scraps are collected.
- Step 2: The scraps are made into a pulp and bonded together with a binder (e.g., polyurethane or latex).
- Step 3: The material is dried.

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- Step 4: The surface is then embossed to give it the appearance of virgin leather.
- Step 5: Recycled leather is usually manufactured in rolls or sheets.

In addition to mechanical recycling, leather can also be recycled by thermal treatment, biological processing, and chemical processing.

The Recycled Claim Standard (RCS) and Global Recycled Standard (GRS) are international, voluntary standards that set requirements for third-party certification of recycled input and chain of custody. The GRS includes additional criteria for social and environmental processing requirements and chemical restrictions. Both standards can be used for recycled leather and recycled leather fiber, allowing product claims if the entire supply chain and all transactions are certified.

For more information on recycled leather please refer to the [European Outdoor Group: Recycled Leather - A primer for industrials to better understand alternative materials to virgin leather](#)

For more information on the RCS and GRS: <https://textileexchange.org/standards/recycled-claim-standard-global-recycled-standard/>

4. Leather Impact Accelerator

The Leather Impact Accelerator (LIA) is a framework developed by Textile Exchange and launched in January 2021, to address all the major sustainability challenges throughout the bovine leather supply chain from farm to finished leather. LIA is focused on deforestation/conversion-free (DCF) and animal welfare at the farm level as well as environmental and social risks at the leather production stages – and traceability throughout.

LIA is not a standard, instead a standard benchmark approach has been adopted to leverage and add value to the standards that are already in use. Benchmarks set a minimum threshold for practices and give recognition to those who meet or exceed them. LIA uses standard benchmarks to address the areas of Animal Welfare and environmental and social challenges at Leather Production.

In addition to the standard benchmarks, LIA includes the Impact Incentives, a Deforestation and Conversion-free Protocol and traceability guidelines. Figure 4 illustrates how the different tools of LIA apply to the bovine leather supply chain.

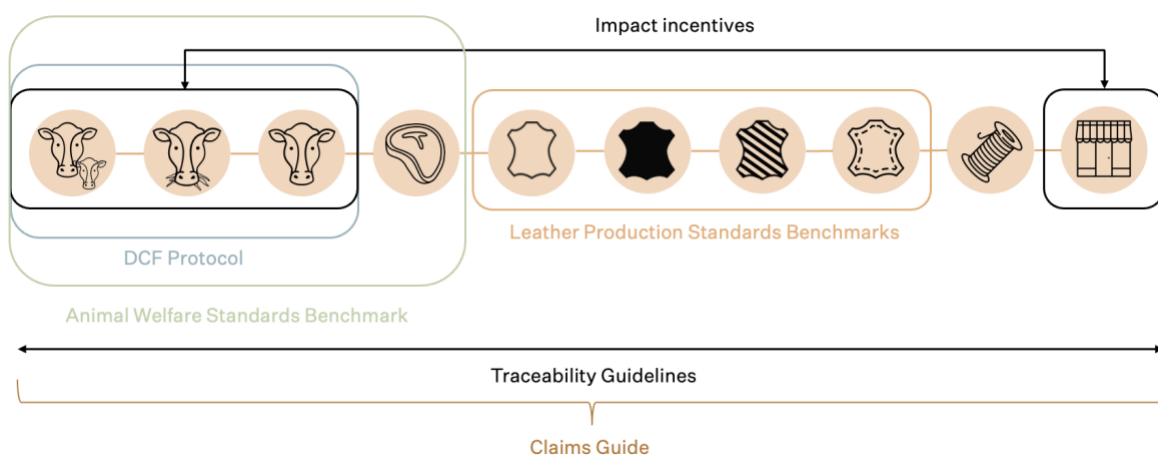


Figure 6: Leather Impact Accelerator is a set of 6 tools to address the major sustainability challenges in the leather supply chain

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Impact Incentives is a Book & Claim system between farmers and brands. Impact Incentives are issued to farmers when they meet a set of sustainability criteria, verified by a recognized third-party.

Farms that are verified to meet the Deforestation/Conversion-Free Protocol and/or are certified to an animal welfare standard that has been assessed to meet the LIA Animal Welfare Standards Benchmark, will be able to sell Impact Incentives proportionally to the number of cows they raise. Brands can then purchase these Impact Incentives proportionally their use of bovine leather or to meet their Corporate Social Responsibility (CSR) goals.

The farms selling the Impact Incentives may or may not be in the supply chain of the brands. While this means that brands may not make any product claims, they can bypass the cost and complexity of long and opaque supply chains to deliver significant impact at the farm level, quickly and efficiently. Furthermore, brands can make claims regarding their support for improved practices at the farm level as they will be receiving specific data and information on the farms they are supporting through the Impact Incentives.

Impact Incentives can also be generated from “Impact Partnerships.” Brands work with selected on-the-ground program partners to support farmers to meet the requirements and set themselves up for Impact Incentives trading over a maximum period of three years. The program partners can deliver training, facilitate verification, provide financial support for infrastructure investments, and collect data with the farmers, while offering stories, data, and credibility to the brands.

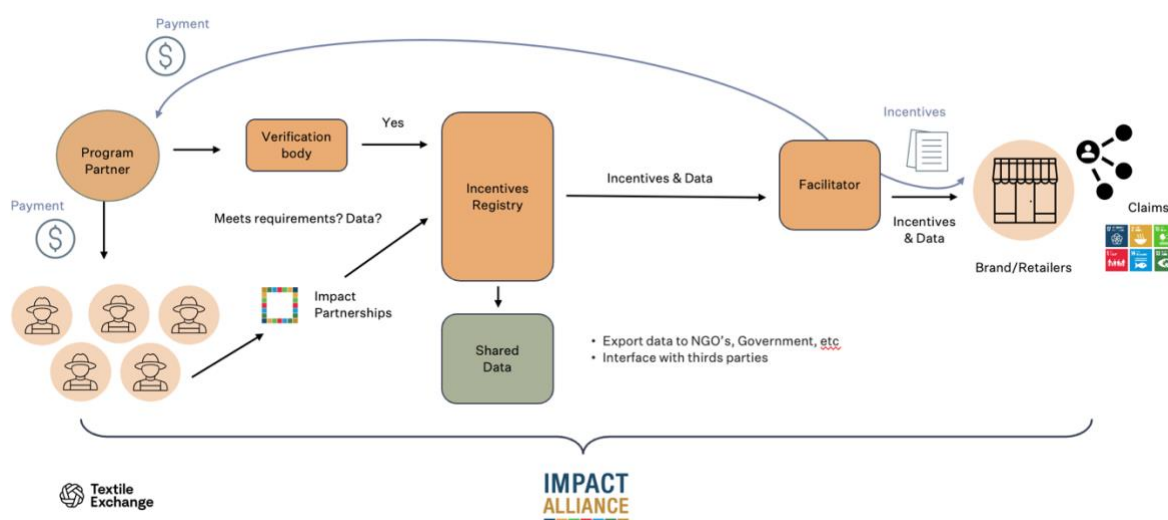


Figure 7: Impact Incentives in action

For more information about LIA: <https://textileexchange.org/leather-impact-accelerator/>

5. Other leather programs

The sustainability programs referred to in the Leather portfolio options is not an exhaustive list and refers to the most well-known global programs. All other standards and initiatives considered by your company to contribute to more sustainable practices at farm level or in the leather production supply chain, should be listed under the “Other leather programs” option and the name of the program should be specified.

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Materials Balance Sheet - Leather

Benchmark participants are encouraged to report their leather uptake. Leather should be reported in the Materials Balance Sheet (MBS) as surface area of finished leather or weight of raw hide. If unable to identify this data, the Textile Exchange Uptake Calculator Spreadsheet is available to support if the conversion from product to surface area of finished leather is required.

If the absolute volume for a program or conventional material used cannot be reported, please estimate the share of the program or conventional material in relation to the overall leather portfolio for the system to proximate uptake. Please note that the system can only proximate uptake when there is an absolute volume reported for at least one program.

All consumption entries are reverted to mass of raw hide. A default conversion factor of finished leather area to raw hide mass is integrated in the MBS and the conversion will be made automatically for the user.

The finished leather area to mass of raw hide default factor of 0.00633 is based on the conversion factors provided by the [EU Environmental Footprint Category Rules for Leather](#) and has been calculated, taking into account all leather industry segments, species, and product types. (1 m² of finished leather = 0.00633 mt of raw hide or 1 mt of raw hide = 157.98 m² of finished leather.)

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References

- [Material Change Index Survey Guide CFMB 2021](#), Textile Exchange
- [Preferred Fiber & Materials Market Report 2021](#), Textile Exchange
- [Kering Standards for Raw Materials and Manufacturing Processing](#), Kering

Stakeholder Platforms and Projects

- [Accountability Framework Initiative](#)
- [Leather Impact Accelerator \(LIA\)](#)
- [Leather Working Group](#)
- [Responsible Leather Round Table](#)
- [Savory Global Network](#)
- [Sustainable Leather Foundation](#)
- [Wildlife Friendly Enterprise Network](#)

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