August 12, 2021

Sustainability Accounting Standards Board®
1045 Sansome Street
Suite 450
San Francisco, CA 94111
Comments@SASB.org

Re: Comments on Apparel, Accessories & Footwear Standard: Raw Materials Sourcing in Apparel.

Thank you for the opportunity to comment on the Sustainability Accounting Standards Board’s (SASB) Apparel, Accessories & Footwear Standard: Raw Materials Sourcing in Apparel.

The Sustainable Forestry Initiative® (SFI) is an independent, non-profit organization, that leverages four interconnected pillars of work: standards, conservation, community, and education. We are focused on helping to make better choices for people and the planet. Our mission is to advance sustainability through forest-focused collaborations.

SFI has the scale to make a difference on important global sustainability challenges with more than 370 million acres third-party certified to the SFI Forest Management Standard. That represents over 1/3 of global certified forest area. Another of our greatest strengths that helps us achieve our goals is a diverse network that includes the forest sector, conservation groups, academics, researchers, brand owners, resource professionals, landowners, educators, local communities, Indigenous Peoples, and governments.

SFI’s comments are focused on Question 4 and Question 5 posed by SASB on performance measurement for the Raw Materials Sourcing disclosure topic.

Question 4: The Board considered two approaches to revise the list of certifications/standards included in metric CG-AA-440a.2. Do you have a preference between the two approaches, and if so, why?

For consistency with other SASB standards (Building Products & Furnishings, Containers & Packaging, Forestry Management, and Pulp & Paper) we believe it is important to list applicable standards.

The addition of “2.2.8 Programme for the Endorsement of Forest Certification (PEFC)” is important to include. We also encourage SASB to add the Sustainable Forestry Initiative (SFI) to the list. This should be added as a new 2.2.9, “2.2.9 Sustainable Forestry Initiative (SFI).” Including FSC, PEFC and SFI is also consistent with other SASB standards (Building Products & Furnishings, Containers & Packaging, Forestry Management, and Pulp & Paper).

What principles would you consider when evaluating the credibility and/or selection of third-party certifications/standards?
SFI agrees with the two factors The Board considered when listing third-party certifications and standards.
1) third-party certifications and standards that are actively in use by companies within the industry, and
2) third-party certifications and standards that address environmental and social impacts that result from the primary sourcing of raw materials.

There are more than 370 million acres third-party certified to the SFI Forest Management Standard, and tens of millions impacted by the SFI Fiber Sourcing certification standard. SFI represents over 1/3 of the global certified forest area.

Through the SFI Forest Management Standard and the SFI Fiber Sourcing Standard more forests are sustainably managed, which means more effort is put into conserving healthy wildlife, providing clean water, and making more sustainable wood, paper, and packaging products available for consumers and companies. Choosing SFI is a practical choice that helps combat climate change, conserve nature, and increase the number of products in the marketplace that have a positive impact on the planet.

**Question 5: Do you agree with the Board’s conclusion to not expand the scope of the Raw Materials Sourcing disclosure topic to include materials used for packaging?**

SFI agrees with The Board to not expand the disclosure topic scope to include packaging. For packaging disclosure topics, SASB should rely on SASB’s October 2018, Containers & Packaging Standard.

Thank you for consideration of our comments. I can be reached with any questions or concerns by email at Jason.Metnick@Forests.org or 602-374-6539.

Sincerely,

Jason Metnick
Senior Vice President, Customer Affairs