



Measuring Cotton Consumption: Independent Assessments Guidance for Retailers, Brands & Buyers

Version 2.1 - April 2026

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1. Introduction

Retailer, Brand and Buyer Members (RBB Members) are required to calculate their total cotton fibre consumption annually, and submit relevant supporting documentation, in accordance with the requirements set out in **Measuring Cotton Consumption: Requirements and guidance**. Better Cotton Initiative's (BCI) annual deadline for submission is 15 January.

Unless exempt, RBB Members are also required to commission an Independent Assessment of their latest annual cotton fibre consumption measurement every three years, to check conformity against the BCI methodology. The Independent Assessment is intended to achieve data consistency and create a level playing field for fees and claims across BCI's RBB Members. The frequency and requirement to submit an Independent Assessment depends on an RBB Member's size category.

This document sets out guidance for RBB Members commissioning an Independent Assessment.

Note: BCI reserves the right to review and amend the Independent Assessment requirements for RBB Members.

All documents and guidance can be found in the [Measuring Cotton Consumption](#) section of BCI's website.

2. What is an Independent Assessment?



In this instance, Independent Assessment is the process by which an individual or organisation, outside of the RBB Member's organisation, assesses the conformity of the RBB Member's cotton fibre consumption measurement against BCI's requirements and guidance. It is a conformity assessment.

3. Why is the Independent Assessment Important?

The Independent Assessment is a membership requirement intended to achieve consistency and reliability across all RBB Members' cotton fibre consumption data, which underpins the credibility of activities associated with BCI Membership.

Should applicable membership requirements fail to be met, the BCI Secretariat reserves the right to suspend membership and eligibility to use claims.



Fees

An RBB Member's cotton fibre consumption measurement provides a baseline for Volume Based Fees and Membership Fees paid to BCI.



Strategy

RBB Members benefit from improved knowledge of their cotton fibre consumption. This underpins material sourcing strategies, target-setting for BCI Cotton uptake, and engagement with relevant stakeholders along the supply chain. BCI Cotton uptake targets set by RBB Members also inform BCI's forecasting for field-level funding.



Communications

Independent Assessment enables RBB Members to make meaningful claims according to the guidelines set out in the **Better Cotton Initiative Claims Framework**. Sourcing Declaration Claims communicate the percentages of BCI Cotton an RBB Member sources, using the cotton fibre consumption measurement as a baseline. A conformity check of this baseline data adds credibility to these communications.

Legislation for substantiating green claims is evolving and there is a high likelihood that additional data checks for reporting purposes will be required in the future. Independent Assessment is intended to support the direction of travel for the wider industry.

Note: BCI regularly reviews claims made by members to ensure these are not misleading, however it is the responsibility of the RBB Member to ensure the claims they make comply with legislation and do not constitute greenwashing.



4. Who is required to complete the Independent Assessment?

Independent Assessment is a membership requirement for all RBB Members in the 'Small', 'Medium', 'Large' and 'Very Large' membership size categories.

'Very Small' RBB Members

RBB Members that fall into the 'Very Small' size category do not have to submit an Independent Assessment, unless:

- ⚙️ Access to Sourcing Declaration Claims is requested, in line with the Better Cotton Initiative Claims Framework 4.0.

	Very Small Size Category Members	All Other Size Category Members
Membership Requirement	✗	✓
Access to Sourcing Declaration Claims	✓	✓

Table 4.1 Independent Assessment requirements for Retailer, Brand and Buyer Members

Note: ALL Membership size categories are required to submit the cotton consumption measurement by the 15 January annual deadline.

Exceptions

- ⚙️ **'Very Small' RBB Members** - must complete an Independent Assessment if the annual cotton consumption submission indicates a change in membership size category
- ⚙️ **All other size category RBB Members** - may be required to complete an Independent Assessment sooner than the 3-year cycle if there is a significant change:
 - The annual cotton consumption submission alters by more than 30% compared with the previous year.
 - The RBB Member's model changes, which could affect the cotton consumption submission (i.e. the sale or acquisition of a brand).

New RBB Members

Independent Assessment requirements apply for new RBB Members from one full year of membership, unless:

- ⚙️ Access to Sourcing Declaration Claims is requested, in line with the Better Cotton Initiative Claims Framework 4.0, so the New RBB Member must first submit a successful Independent Assessment, regardless of start date.

Making Sourcing Declaration Claims

All membership requirements, including the Independent Assessment, must be fulfilled by all RBB Members before making claims in accordance with the Better Cotton Initiative Claims Framework.

Sourcing Declarations can be used for sustainability reporting, in sustainability communications and in marketing more broadly.

'Very Small' RBB Members will need sufficient time to complete the first Independent Assessment before requesting approval of Sourcing Declaration Claims.

5. Choosing an Independent Assessor

RBB Members are responsible for selecting an Assessor from the list provided by BCI, and following the below due diligence guidance.

RBB Members are responsible for meeting any mutually agreed associated costs with the Assessor.

Approved Assessors List

BCI provides a list of approved third-party Assessors to ensure Assessors have the appropriate competence to complete an Independent Assessment.

From 2025 onwards, BCI will not accept Independent Assessments completed by internal auditing teams or organisations not included in the approved Assessors list.

Approved assessment organisations may be certification bodies, financial auditing firms or experienced consultancies. For more information on the eligibility criteria, refer to the document ***Independent Assessment – Guidance for Independent Assessors***.

Independence and Impartiality

The Assessor should demonstrate that they:

- ⚙️ Are free from, and actively manage, potential conflicts of interest that may affect their impartiality or their ability to make an impartial assessment decision. For example, the Assessor should not undertake Assessments where commercial pressures might influence whether an outcome is successful or unsuccessful, e.g., payment for services being conditional on the basis of a successful outcome.
- ⚙️ Are not part of the same organisation or ownership structure as the RBB Member.
- ⚙️ Are not part of the same organisation carrying out the cotton fibre consumption measurement, unless the Assessor can demonstrate separation between individuals involved in the measurement and those involved in the Independent Assessment.

*BCI may review the outputs of the Independent Assessments and if concerns around competence of the assessor are identified BCI may reject the assessment or prevent the assessor from conducting future assessments.



6. 3-year cycle

Completing the first Independent Assessment

BCI recommends that RBB Members arrange the first Independent Assessment within 6 months of the 15 January annual cotton consumption submission deadline, to allow sufficient time for addressing non-conformities.

Defining the anniversary date for subsequent Assessments

The date the Assessor issues the initial Outcome Declaration and Conformity Assessment (or equivalent documentation) for a first Independent Assessment, becomes the anniversary date for the RBB Member's future Assessments.

3-year cycle

Independent Assessment is required in a rolling, 3-year cycle. An Assessment result is valid for the duration of a full cycle. If the new Independent Assessment has a Successful Outcome, the 3-year cycle repeats.



Year 1

An RBB Member has 1 year to achieve a Successful Outcome, to maintain the result for the duration of the 3-year cycle. If a Successful Outcome cannot be achieved by year 1, a new Independent Assessment must be completed, also by year 1.

Year 3

After a Successful Independent Assessment, the next Assessment must be completed and submitted to BCI within 3 years of the previous Independent Assessment.

Examples:

Successful Outcome

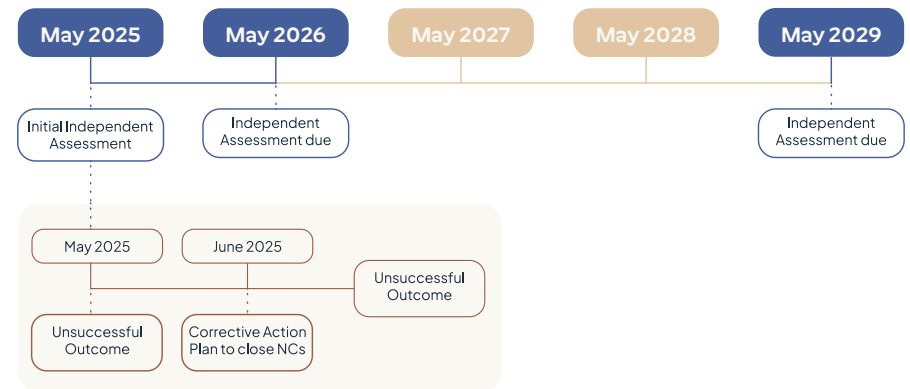
i) An initial Independent Assessment with a Successful Outcome was completed in May 2025, so the next Assessment is due by year 3, in May 2028.

ii) An initial Independent Assessment with an Unsuccessful Outcome was completed in May 2025 and all non-conformities were closed in June 2025. The next Independent Assessment is due by year 3, in May 2028.



Unsuccessful Outcome

An initial Independent Assessment with an Unsuccessful Outcome was completed in May 2025 and the RBB Member couldn't address all non-conformities within 1 year. The next Independent Assessment is therefore due by year 1, in May 2026.



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

7. Process

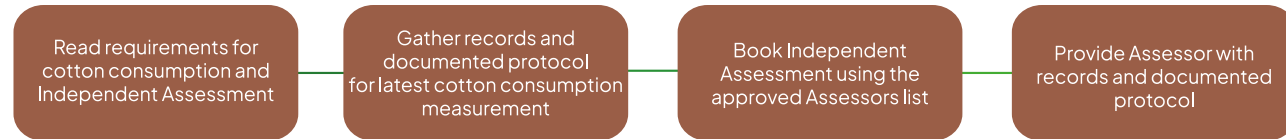
All RBB Members are required to submit the cotton consumption measurement by the 15 January annual deadline. Unless exempt, an RBB Member must complete an Independent Assessment every 3 years to check this measurement has met BCI's methodology requirements.

Preparing for the Independent Assessment

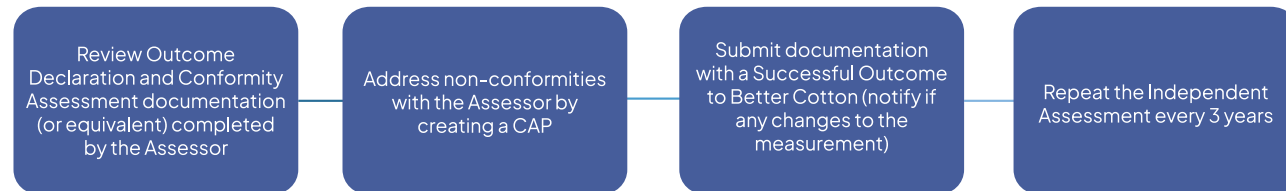
The RBB Member should provide all records related to the cotton fibre consumption measurement in an electronic format suitable for the Assessor to review, including:

- Records created for the cotton fibre consumption measurement process (these include documents, calculations, database extracts, notes and presentations).
- A documented protocol (a clear, up-to-date and documented explanation of how the records are used to calculate the cotton fibre consumption measurement).
- A due diligence process, included in the documented protocol, that facilitates the accurate and consistent measurement of alternative non-conventional cotton types included in the cotton fibre consumption calculation (such as organic, recycled, Fairtrade etc.)

Prepare



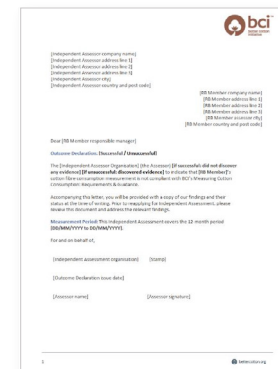
Submit



Submitting evidence of the Independent Assessment

The Independent Assessor will provide a signed Outcome Declaration and Conformity Assessment which the RBB Member should submit to BCI as evidence. Either the example template provided by BCI or the Assessor's own format can be used, however the documentation must include:

- Outcome Declaration:** A statement concluding whether the RBB Member's cotton fibre consumption measurement is Successful or Unsuccessful in conforming to BCI's requirements, set out in Measuring cotton consumption: Requirements and guidance.
- Conformity Assessment:** A review of whether each BCI requirement for measuring cotton consumption has been met, summarising findings



Key Terms:

- Non-conformity:** a type of finding that indicates that the RBB Member has not met a specific requirement.
- Observation:** a type of finding synonymous with a recommendation. The RBB Member has met a specific Requirement, but the Assessor has noticed a deficiency that may lead to a non-conformity in future.

8. Independent Assessment outcomes

Independent Assessments have two potential outcomes:

- Successful Outcome:** either no non-conformities are raised, or any non-conformities raised have been addressed by the RBB Member, and confirmed as closed by the Assessor.
- Unsuccessful Outcome:** non-conformities are raised during the course of the Assessment, that the RBB Member cannot immediately address.

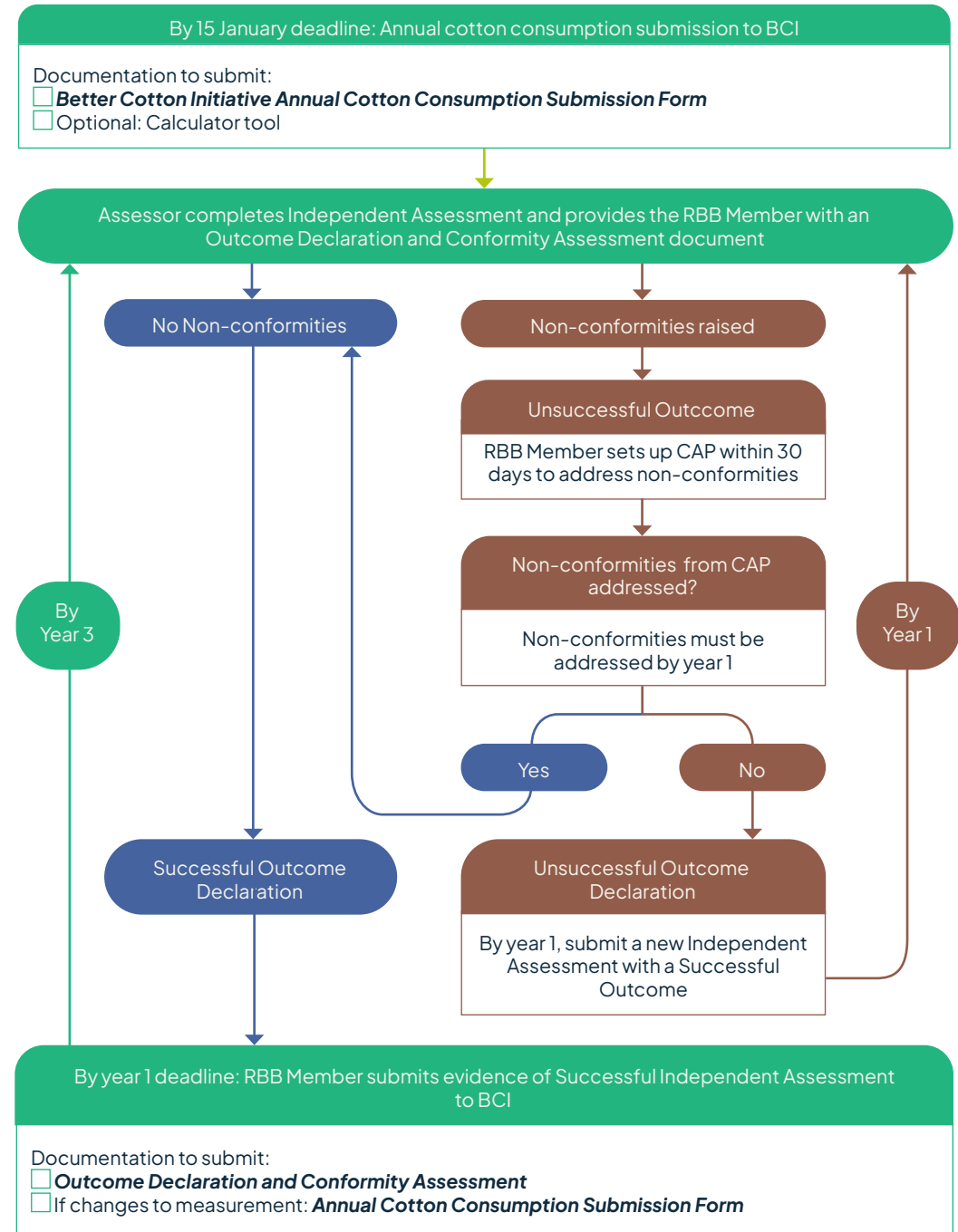
Non-conformities encourage continuous improvement within data systems and processes. BCI recommends that RBB Members create a Corrective Action Plan (CAP) within 30 days of receiving an Unsuccessful Outcome.

Non-conformities must be addressed to the Assessor's satisfaction to be granted a Successful Outcome.

RBB Members unable to address all non-conformities within 1 year maintain their Unsuccessful Outcome. Within the same year, a new Independent Assessment with a Successful Outcome must be completed and submitted.

RBB Members should notify BCI of changes to their cotton fibre consumption measurement resulting from an Independent Assessment.

BCI reserves the right to suspend membership and access to claims if an RBB Member fails more than once to submit an Independent Assessment on time or receives three consecutive Unsuccessful Outcomes.



Checklist: Cotton Consumption and Independent Assessment Submission



1. Understanding the requirements

- Read all guidance documents in the [Measuring Cotton Consumption](#) page of the BCI website:
 - *Measuring Cotton Consumption: Requirements and guidance*
 - *BCI conversion factors and multipliers*
 - *Technical supplement*
 - *Independent Assessments- Guidance for RBB Members*
 - *Independent Assessments- Guidance for Independent Assessors*
 - *FAQ for Retailers, Brands & Buyers*
- Download the Annual Cotton Consumption Submission Form and Cotton Calculation Tool
- Budget for Independent Assessment ('Very Small' RBB Members are exempt unless making Sourcing Declaration Claims)
- Allow sufficient time for calculating the measurement and conducting an Independent Assessment.



2. Data gathering

- Collect data for all cotton-containing products from your data systems (PO system, PLM, POS, etc.)
- Data gathered must include essential fields according to BCI's requirements (3a to 3i in *Requirements and guidance*)
- Filter Data according to BCI's requirements (i.e. covering 12-month period, excluding third party brands, etc.)
- Identify missing data and ensure assumptions are reliable and consistent, e.g.
 - Product weights
 - Fabric and/or product type
 - Material composition



3. Cotton consumption calculation

- Data must be cleaned and standardised, especially material compositions, product types and fabric types (in order to apply weights and conversion factors)
- Address any gaps with assumptions in a consistent and reliable manner
- Calculate for the 12-month period selected, using BCI tool or equivalent spreadsheet
- Fill out the *Submission Form* (highlighting exclusions, timeframes, and other details)
- Senior internal sign-off for cotton fibre consumption measurement



4. Record keeping

- Save all records (data sources, methodology, etc.) used for the calculation
- Create or update the documented protocol that explains how the records are used to create the measurement



5. Cotton consumption submission to BCI

- Submit completed Submission Form via myBetterCotton
- Include supporting calculator tool (optional)



6. Independent Assessment

- Book an Independent Assessment (using the approved Assessors list)
- Provide records and documented protocol used for the cotton consumption calculation to the Assessor
- Review the Outcome Declaration and Conformity Assessment documentation provided by the Assessor
- Address non-conformities with the Assessor by creating a CAP
- Inform BCI of any changes to the cotton consumption measurement
- Submit Independent Assessment documentation with a Successful Outcome to BCI





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