



# Measuring Cotton Consumption: Requirements & Guidance

Version 2.4 - April 2026

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# 1. Introduction

Better Cotton Initiative (BCI) 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. BCI works collectively with multiple stakeholders, from farmers to retailers, brands, and buyers, driving the cotton sector towards sustainability. Through BCI, retailers, brands and buyers contribute to transforming cotton production by funding farmer capacity building through fees generated by their sourcing of BCI 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 BCI Members can make.

## a. Purpose

These Requirements & Guidance are intended to support accurate, consistent and transparent reporting of cotton fibre consumption to BCI by providing a methodology for verifiable measurement by BCI Retailer, Brand & Buyer Members ('RBB Members').

RBB Members must annually measure their cotton consumption to:

- ➊ Calculate their financial commitment to BCI via Membership Fees and Volume-Based Fees ('VBF').
- ➋ Implement a BCI sourcing programme using the BCI Chain of Custody.
- ➌ 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 BCI RBB 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 BCI Membership, RBB 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.

RBB 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, RBB Members should refer to the document *Measuring cotton consumption: Better Cotton conversion factors and multipliers*.

## a. Scope

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

Cotton fibre source	Source included in calculations related to:	
	Membership Fees	Volume-based Fees
Non - BCI Cotton	Yes	Yes
Cotton sourced as BCI Cotton	Yes	Yes
Cotton sourcing eligible for VBF deductions	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 RBB Members. In this case, the weight of comber noil is automatically included in the RBB Member's cotton consumption data.

## Membership Fees

RBB 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).

BCI Membership fees are based on annual cotton consumption for Retailers, Brands & Buyers, and RBB 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 RBB Member's total uptake of BCI Cotton per year, in metric tonnes.
- 2. Relative procurement** – how much the absolute procurement represents as a percentage of the RBB Member's cotton fibre consumption.

## Cotton eligible for Volume Based Fee deductions

BCI acknowledges that an RBB Member may wish to source cotton from additional credible sustainability standards. To avoid deterring this, BCI deducts eligible cotton sourcing from the Volume Based Fee (VBF).

Any deduction from an RBB member's VBF reduces the funding available for BCI's field-level programme. It is therefore important to maintain the integrity of our funding model while still recognising credible alternatives.

From 2025 onwards, cotton sourcing eligible for Volume Based Fee deductions shall align with ISEAL's list of Community Members.

In the future, BCI will aim to recognise only ISEAL Code Compliant members for VBF deductions. This is to ensure that as the sector continuously improves, cotton sourcing eligible for VBF deductions is from standards that are striving to meet clearly defined criteria for credibility, transparency, and impact.

The ISEAL Code of Good Practice for Sustainability Systems provides a globally recognised framework, defining practices for effective and credible sustainability systems.

### ISEAL Community Members include:

- [Cotton Connect](#)
- [Fair Trade USA](#)
- [Fairtrade International](#)
- [GOTS](#)
- [OCS](#)
- [U.S. Cotton Trust Protocol](#)

### Annual Review and Transparency

The list of cotton accepted for VBF deductions will be reviewed and updated annually to reflect changes in the ISEAL Community Membership list and ensure continued alignment.

### Recycled Cotton

In addition to cotton sourced from ISEAL Community Members, BCI deducts Pre-consumer Recycled Cotton and Post-consumer Recycled Cotton from RBB Members' Volume Based Fees. This approach supports our commitment to sustainability and the promotion of more responsible sourcing practices across the cotton supply chain.



Photo Credit: BCI / Joe Woodruff



## b. Product components

Retailer, Brand & Buyer Members shall, as a minimum, include all main components of all products intended for resale. Submissions to BCI 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.*

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

## c. Third party brands

Retailer, Brand & Buyer 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 RBB Member, but whose products may be sold via its sales channels.

### Example 1:

RBB 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

An RBB Member responsible for the design and development of licensed products, is considered a licensee and should include these products in their total cotton consumption calculation.

Licensing agreements can be complex and have implications for measuring cotton consumption and associated fees. If a licensor is, or wants to become, an RBB Member it is possible to include the licensed products in their cotton consumption measurement by following the rules set out in '*Guidelines for Licensed Products*'.

## e. Data collection

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

Submissions to BCI 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 RBB Member.

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

RBB 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.

## f. Timeframe

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

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

RBB 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 & Buyer Members may exclude goods not for resale when measuring cotton consumption. Submissions to BCI 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.

## h. Voluntary exclusions

Retailer, Brand & Buyer 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 BCI 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 RBB Member's cotton consumption before deciding whether to include or exclude it.

## i. Record keeping

Retailer, Brand & Buyer 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 RBB 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 RBB 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

## What is the Independent Assessment?

Unless exempt, RBB Members are required to commission an Independent Assessment of their latest annual cotton fibre consumption measurement every three years, to check conformity against the BCI methodology requirements set out in this document.

The Independent Assessment is intended to achieve data consistency and create a level playing field for fees and claims across BCI's RBB Members. For full details, please refer to *Independent Assessments – Guidance for RBB Members*, in the [Measuring Cotton Consumption](#) page of the BCI website.

## 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 do not have to submit an Independent Assessment, unless access to Sourcing Declaration Claims is requested, in line with the Better Cotton Claims Framework.

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

Table 4.1 Independent Assessment requirements for Retailer and Brand Members

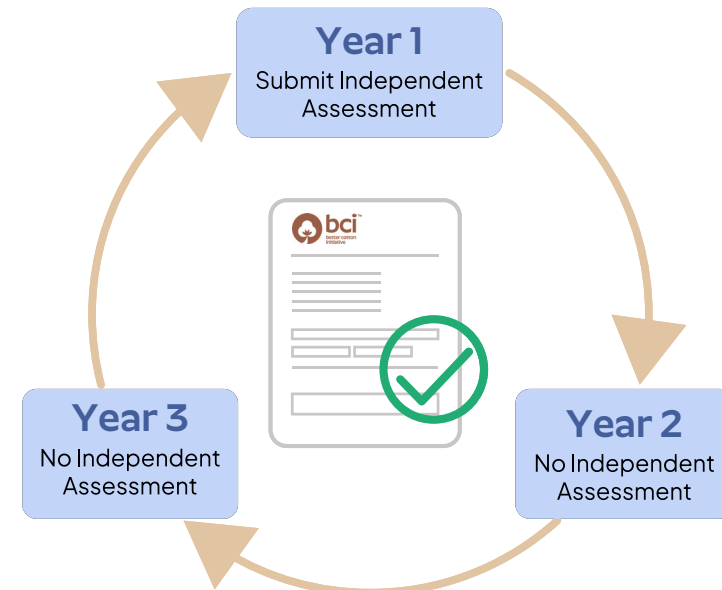
## 3-year cycle

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

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.

## Choosing an Assessor

RBB Members should select an Independent Assessor from the approved Assessors list provided on the BCI website. RBB Members are responsible for meeting any mutually agreed associated costs with the Assessor.



## 5. Reporting

RBB Members must report their cotton consumption calculations to BCI each year. Unless exempt, RBB Members must also arrange an Independent Assessment every 3 years to check the calculations conform with the methodology requirements set out in this document.

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.

RBB Members must submit their first cotton consumption measurement by the annual deadline, after the first full year of membership.

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

RBB 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).

**Note:** Your submission year is not likely to be the same as the timeframe covered by your cotton consumption calculation. RBB 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 in myBetterCotton				
	5	Due date of first cotton consumption submission	15 January, after the first full year of membership				
	1a	Scope	All cotton fibre sources, separated by source, cotton eligible for VBF deductions.				
	1b	Product components	Main components of all products intended for resale (minimum)				
	1c	Third party products	Excluded				
	1d	Licensed products	Included if featuring own brand				
	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 3 years	Every 3 years	Every 3 years	Every 3 years
	4a	Independent Assessment frequency required for making Sourcing Declaration Claims	Before requesting claims approval and then every 3 years				
	5	Independent Assessment submission deadline	Every 3 years after completing the first Independent Assessment (the date the Assessor issues the initial Outcome Declaration and Conformity Assessment, or equivalent documentation).				
	5	Due date of first Independent Assessment submission	Within 6 months of the 15 January annual cotton consumption submission deadline				

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

# 7. Additional resources

## BCI guidance

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

- 🔗 [Measuring cotton consumption: BCI 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, Brands & Buyers](#)
- 🔗 [Independent Assessments: FAQ for Retailers, Brands & Buyers](#)

## Further reading

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



# Annex I: Measuring Cotton Consumption: BCI Cotton Consumption Submission Form

RBB Members must submit a completed copy of this form when submitting data to BCI 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 BCI's website.

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

For the attention of Independent Assessors: This page should be included in the conformity assessment

## Retailer & Brand Member Submission Form

v2.0 (2025 Cotton Consumption Submission Form - updated September 2025)


Retailer and Brand Members must complete this submission form upon application and as part of their annual cotton fibre consumption reporting to Better Cotton Initiative (BCI). Please note, only the '**Checklist**' page will be reviewed as part of the Independent Assessment.

**To complete:**

1. Open and read the guidance in the document "Measuring Cotton Consumption: Requirements & Guidance".
2. Complete this 'Checklist' sheet.
3. Complete the 'Scale up tool' sheet.
4. Review your estimated fees in the 'Cost estimate tool'.


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

Reference	Question	Your Answer	Additional Information
1.1	Retailer & Brand Member name		<i>Your organisation's name as it appears on your membership.</i>
1.2	Date submitted to BCI		<i>The date you send your finalised form. Format: DD Month YYYY.</i>
1.3	Data timeframe & type		<i>Specify the 12-month reporting period (start and end dates), type (e.g., financial year, calendar year), and state any changes from 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>Specify the product data type used. It is strongly recommended to use <b>product purchase data</b> (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>



# Annex 2: Example Outcome Declaration and Conformity Assessment

This template is available for download in the [Measuring Cotton Consumption](#) section of BCI's website. It should be completed and signed by the Independent Assessor and provided to the RBB Member. The RBB Member should then submit this documentation to BCI as evidence of the Independent Assessment. Independent Assessment is required in a rolling, 3-year cycle.



[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]

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 BCI'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 12-month period [DD/MM/YYYY to DD/MM/YYYY].


For and on behalf of,

[Independent Assessment organisation] [Stamp]

[Outcome Declaration issue date]

[Assessor name] [Assessor signature]

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### Conformity assessment


#### 1. Independent Assessment details


RB Member name:	
RB Member responsible person:	
Independent Assessor organisation:	
Independent Assessor name:	
Independent Assessor country/office:	
Independent Assessor email:	
Date(s) of Independent Assessment:	
Date of Initial Outcome Declaration:	
Date of Final Outcome Declaration (if applicable):	
12-Month data period covered:	
List of documents reviewed during the Assessment:	
Total Cotton Consumption Measurement checked (MT)	
Details of changes to the cotton consumption measurement (if applicable)	

#### 2. Independent Assessment report: Findings

BCI Measurement Requirement <sup>2</sup>	Finding Category (Non-conformity / observation)	Description of finding (include date for each finding)	Status (Open/Closed)
3.B: Product components			
3.C: Third party brands			


<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 6.1 of the [Measuring Cotton Consumption: Independent Assessments – Guidance for Independent Assessors](#).

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3.D: Data collection			
3.F: Timeframe			
3.G: Exclusions			
3.H: Voluntary exclusions			
3.I: Record keeping			
BCI Annual Cotton Consumption Submission Form			

Additional Notes:

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 [bettercotton.org](https://bettercotton.org)

 [better-cotton-initiative](https://www.linkedin.com/company/better-cotton-initiative)

 [bettercottonorg](https://www.instagram.com/bettercottonorg)