

## SUSTAINABILITY REGULATIONS FOR FASHION IN THE EUROPEAN UNION

A Guide to Getting Your Business Legislation Ready



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## Introduction

The fashion industry, long known for its traditionally lax regulatory environment, stands at a critical juncture. An era of stringent regulatory requirements akin to those in the oil, gas, and chemicals sectors is coming for fashion. More and more research has shown what many in the industry already know. That fashion's vague, self-regulatory ESG and sustainability schemes fall far too short of effectiveness.

The sector's impact on the environment and society has always been a topic of concern, but only recently have concrete steps been taken to address these issues. New legislation is introducing a 'regulatory straitjacket' that will compel fashion and consumer goods businesses operating in the European region to reevaluate their practices and public claims.

One of the key aspects of this new legislative environment is the emphasis on product traceability and verifiable sustainability claims. In the past, brands have been criticized for 'greenwashing'—making exaggerated or outright false claims about their sustainability efforts. New laws could ban misleading or hard-to-understand green claims, as well as boost the credibility of sustainability labels by requiring mandatory evidence.

Further, these regulations go beyond environmental impact to encompass broader ESG considerations. This includes ensuring fair labor practices, ethical sourcing of materials, product safety, and overall, socially positive governance within the company. They broaden and define the scope of sustainability which could help ensure that companies address the entire spectrum of their impact.

The impact of these regulations on the apparel and textile industry is profound. Companies will need to invest in better data management, traceability solutions, sustainable technologies, new design methods, and eco-friendly materials. They also need to rethink their supply chain strategy and move towards circular business models.

However, this transition won't be without its challenges. The biggest hurdles are the knowledge gap and costs associated with understanding, implementing, and measuring sustainable practices and their impact on the bottom line. Every business will need to map data from their entire supply chain, which means doing away with multiple siloed systems and spreadsheets and switching to centralized systems. Managing dynamic regulatory requirements across different regions will not be possible without robust reporting systems in place.

In this guide, we'll explore the key sustainability legislations for fashion in the European region, their requirements, and how companies can get their systems ready for the new regulatory landscape.



# THE EUROPEAN SUSTAINABILITY LANDSCAPE

When it comes to sustainability legislation, the European region is taking the lead. This proactive stance is reshaping the business environment, particularly in sectors like fashion, consumer goods, and energy. Europe's commitment to sustainability is a response to the growing global concerns about environmental degradation, climate change, and social responsibility.

At the heart of Europe's legislative shift are key policy frameworks and a wide range of initiatives.

- European Green Deal: A comprehensive framework aiming to make Europe climate-neutral by 2050. It focuses on reducing greenhouse gas emissions, investing in green technologies, and protecting natural habitats. This deal sets the tone for Europe's commitment to a sustainable future.
- Circular Economy Action Plan (CEAP): This plan promotes a circular economy model where waste is minimized, and resources are reused or recycled. It targets reducing the carbon footprint of production and consumption, encouraging sustainable product design, and fostering a culture of designing products (such as textiles) to be more durable, reusable, repairable, and recyclable.
- Sustainable Products Initiative: Aims to make products placed on the EU market more sustainable. Consumers will have access to reliable information on issues such as the reparability and durability of products, helping them to make environmentally sustainable choices.

These policies, though complex, share a common goal of fostering transparency and accountability. Centralized product data as well as emerging technologies such as blockchain will become crucial tools for companies to track their supply chains, verify sustainable practices, and clearly communicate their efforts to consumers and regulators. These technologies ensure that sustainability claims are substantiated, fostering trust between consumers and brands.

The challenges of implementing these policies, including the potential bureaucratic burden, cannot be understated. However, the trajectory is clear: sustainable and ethical consumerism is not just a trend but a fundamental change in how businesses operate, and consumers engage with products. Europe's leadership in sustainability legislation is not only shaping a greener business environment but also pioneering a global movement towards a more responsible and sustainable future.

# KEY ACTIVE AND UPCOMING REGULATIONS IN EU

While the list of rules and regulations keeps rising, we've handpicked the seven most relevant active and upcoming laws for fashion and consumer businesses.

- Corporate Sustainability Reporting Directive (CSRD)
- Corporate Sustainability Due Diligence Directive (CSDDD)
- EU Regulation on Deforestation-Free Products
- Ecodesign Criteria for Consumer Textiles (ECCT)
- Ecodesign for Sustainable Products Regulation (ESPR)
- Directive on Empowering Consumers for the Green Transition
- Zero Pollution Action Plan





## Corporate Sustainability Reporting Directive (CSRD)

## Timeline:

Effective from January 5, 2023. First reports expected in 2025 for the 2024 financial year.

#### Overview:

CSRD mandates broader and more detailed sustainability reporting for a range of large companies, including listed SMEs. It aims to align sustainability reporting with financial reporting, enhancing the assessment of companies' sustainability performance by stakeholders. Companies are required to report on environmental factors (like GHG emissions), social matters (related to employees and human rights), and governance aspects (including anti-corruption and board diversity) in a distinct section of their management reports. The data must be assured by an accredited, independent auditor.

## **Key Features:**

'Double materiality' principle, mandating companies to consider both their activities' external impacts on society/environment and the internal impacts of sustainability factors on financial performance. It also requires companies to disclose information in XHTML format.

## **Affected Entities:**

Applies to nearly 50,000 companies, including those listed on EU regulated markets, large companies (over 250 employees, turnover over €40 million, and total assets over €20 million), and non-EU companies with significant EU operations. Non-EU companies listed on EU markets will adhere to the same standards as EU companies.

## **Requirements:**

Companies must include sustainability information in a specific section of their annual management reports. Third-party assurance over disclosures is required, starting with "limited" scope and evolving to a higher standard by 2028, like financial statements.

- Companies need to establish robust systems for gathering and reporting sustainability information for all products.
- They should prepare for enhanced disclosure requirements, including the development of sustainability targets and transition plans.
- Early preparation is essential to align with the directive's requirements and deadlines.



## **Corporate Sustainability Due Diligence Directive (CSDDD)**

## Timeline:

Proposed by the European Commission in February 2022. EU members backed it in March 2024. EU Parliament approval expected by 2025.

#### **Overview:**

Also called the Supply Chain Law, CSDDD promotes sustainable and responsible corporate behavior, focusing on human rights and environmental impacts. It mandates companies to identify, prevent, mitigate, and account for negative impacts in their own operations, subsidiaries, and value chains. The enforcement will be supervised by designated national authorities in EU member states, imposing sanctions, fines, and compliance orders.

## **Key Features:**

Large companies must align their business strategies with limiting global warming to 1.5°C, per the Paris Agreement. Directors have a responsibility to integrate due diligence into corporate strategy and consider the human rights, climate change, and environmental consequences of their decisions.

### **Affected Entities:**

Companies with 5,000 employees and €1,500 mn turnover will be impacted in 3 years; with 3,000 employees and €900 mn turnover will be impacted in 4 years; and ones with 1,000 employees and €450 mn turnover will be impacted in 5 years. Non-EU companies active in the EU, with turnover thresholds aligned with EU company categories will also be affected.

## **Requirements:**

Implementation of due diligence processes in company policies and management systems. Establishment of a complaint procedure and public reporting on due diligence obligations. Monitoring the effectiveness of these measures and ensuring compliance across the supply chain, including all businesses with "direct contractual relationships."

- Companies should start preparing by establishing robust due diligence systems, understanding risks, and mapping supply chains.
- They should anticipate changes in compliance and operational practices to meet the directive's requirements.



## **EU Regulation on Deforestation-Free Products**

## Timeline:

Adopted in June 2023. Main obligations became applicable in December 2024, 18 months after entry into force.

## **Overview:**

The Regulation aims to combat deforestation and forest degradation caused by EU consumption and production of certain commodities. It requires companies to ensure that products like cattle, cocoa, coffee, palm oil, soy, wood, and derivatives (e.g., leather, chocolate, furniture) do not originate from deforested land post-31 December 2020. The Regulation expands the scope to include rubber, charcoal, printed paper products, and certain palm oil derivatives.

## **Key Features:**

Requires compliance with local laws in production countries and respect for the rights of indigenous peoples. Risk-based controls with countries classified as low-, standard-, or high-risk.

#### **Affected Entities:**

Operators and traders placing the covered commodities on the EU market, including soy, palm oil, cocoa, beef, coffee, or timber. The regulation applies to products from both inside and outside the EU.

## **Requirements:**

Companies must provide due diligence statements confirming compliance with the Regulation, including adherence to local laws in producing countries and respect for indigenous peoples' rights. Companies must verify that their products comply with relevant legislation of the country of production, including human rights. Traders and operators are required to ensure traceability to the plot level and have proof of compliance.

- Companies must develop and implement due diligence systems to ensure traceability and compliance with the regulation.
- Screening of the supplier base and (re)developing a Supplier Code of Conduct are necessary.
- Auditing of suppliers, including proof with satellite imagery, particularly when sourcing from multiple or scattered production sites.



## **Ecodesign Criteria for Consumer Textiles (ECCT)**

## Timeline:

Currently under review. Expected to be adopted in 2024.

#### **Overview:**

ECCT is an initiative aimed at enhancing the sustainability and circularity of consumer textiles within the EU. This includes extending product lifespans, facilitating disassembly and recovery, and promoting upcycling and high-quality recycling of textiles. The primary focus is on improving quality as the most impactful criterion for advancing the sustainability and circularity of consumer textiles. It is hoped that these criteria will be incorporated into the EU's Ecodesign Directive, expanding its scope to include textiles.

## **Key Features:**

ECCT focuses on giving consumer textiles longer lifespans with optimal reuse potential. It emphasizes making textiles easy to disassemble and recover, exploring avenues for upcycling and high-quality recycling. The project has identified seven product categories and set minimum criteria for each, with a focus on durability, reusability, repairability, and recyclability.

## **Affected Entities:**

It impacts manufacturers and retailers in the textile and fashion industry within the EU, encompassing various categories such as clothing, fashion accessories, and possibly home textiles. It also affects suppliers and distributors involved in the textile supply chain, including those engaged in importing textiles to the EU.

## **Requirements:**

Manufacturers and retailers will need to adapt their production processes to meet these criteria of minimum sustainability levels, including durability, reusability, repairability, and recyclability. They will also need to work on preventing the use of hazardous chemicals and limit microplastics release.

- Companies in the textile industry will need to adapt their product design and manufacturing processes to meet these new criteria.
- There will be an emphasis on implementing sustainable practices across the entire product lifecycle.
- Businesses should be prepared to demonstrate compliance with the ECCT, particularly in aspects related to product durability and environmental impact.



## **Ecodesign for Sustainable Products Regulation (ESPR)**

## Timeline:

Expected to be fully implemented and become the norm across the European Union by 2028.

## **Overview:**

ESPR aims to make products in the EU more environmentally friendly, circular, and energy efficient throughout their lifecycle. It expands upon the existing Ecodesign Directive, which previously focused only on energy-related products, to include a broader range of products. It calls for the introduction of a mandatory Digital Product Passport, providing information about a product's environmental sustainability.

## **Key Features:**

The regulation focuses on product durability, reusability, upgradability, and reparability. It addresses the presence of substances that inhibit circularity and sets criteria for energy and resource efficiency, recycled content, remanufacturing, recycling, carbon and environmental footprints.

### **Affected Entities:**

The ESPR will apply to a wide range of products placed on the EU market, both produced within the EU and imported. It will cover various product groups including textiles, electronics, furniture, and many others.

## **Requirements:**

Companies must adhere to the Ecodesign requirements set by the regulation, which may include bans on the destruction of unsold consumer products. Information on the product's performance, maintenance, and disposal must be provided. Compliance with the Digital Product Passport is mandatory for products covered by delegated acts under the regulation.

- Businesses should keep informed on the progression of the ESPR and engage specialists to identify risks and opportunities.
- Lifecycle assessments of product portfolios are recommended to understand and reduce environmental impacts.
- Companies need to be prepared to change how they design, manufacture, and market products, as well as manage product-related information within their business and across the supply chain.



## **Directive on Empowering Consumers for the Green Transition**

## Timeline:

European Parliament formally approved this in January 2024, as a precursor to the Green Claims Directive.

## **Overview:**

The Directive focuses on ensuring that consumers receive accurate information about the sustainability aspects of products. This includes clear, credible, and standardized information on product labels and in advertising, allowing consumers to make informed decisions based on environmental considerations.

## **Key Features:**

The Directive aims to protect consumers from misleading or unsubstantiated environmental claims ("greenwashing"). It mandates that environmental claims about products must be backed by scientific evidence and verifiable data. It also seeks to improve the transparency and reliability of environmental labels and certifications.

## **Affected Entities:**

The Directive applies to businesses operating within the EU, including those outside the EU that target EU consumers. It covers a wide range of industries, with an emphasis on companies making environmental claims about their products.

## **Requirements:**

Companies must provide substantiated, accurate, and clear information about the environmental impact of their products. Environmental claims should be based on standardized methodologies for assessing and communicating environmental information.

- Companies need to review and potentially adjust their marketing and communication strategies to ensure compliance with the Directive's requirements.
- They should be prepared to substantiate environmental claims with credible and transparent evidence.
- Businesses might also need to adapt their product development and labeling practices to align with the new standards.



## **Zero Pollution Action Plan**

## Timeline:

Adopted by the European Commission in May 2021. In September-October 2023, several initiatives addressing microplastics were adopted, including a REACH restriction on intentionally added microplastics and a proposal to prevent pellet losses.

#### **Overview:**

The plan is part of the EU's broader strategy to reduce environmental pollution and aims for a 30% reduction in microplastic releases by 2030. It includes restrictions on the intentional addition of microplastics to products, aiming to prevent the release of about half a million tons of microplastics.

## **Key Features:**

The restriction covers all synthetic polymer particles below five millimeters that are organic, insoluble, and resistant to degradation. It focuses on products like cosmetics, detergents, and certain types of glitter, with specific exemptions and transition periods for affected parties.

## **Affected Entities:**

Manufacturers and distributors of products containing microplastics. Industries that use products which release microplastics, such as cosmetics, detergents, and sport surfaces.

## **Requirements:**

Companies must report estimated microplastic emissions annually and provide instructions on product use and disposal to prevent microplastic escape into the environment.

- Companies must adjust product formulations and manufacturing processes to comply with the new regulations.
- They need to implement measures to reduce microplastic pollution and explore alternative materials.

# IMPACT ON PRODUCT DESIGN & LIFECYCLE

The surge in sustainability regulations within the fashion industry is bringing about transformative changes across the entire product lifecycle, from material selection to end-of-life. All these stages will adapt to these new regulatory landscapes. Below are some thoughts on how we see that shift happening.

- Material Selection: The journey starts with the choice of materials. Sustainability regulations are steering brands towards certified, eco-friendly, recyclable, or biodegradable materials such as organic cotton, recycled polyester, and alternative fibers like bamboo and hemp. This shift could reduce fashion's environmental impact and caters to the growing eco-conscious consumer base.
- Sourcing: Ethical sourcing has become paramount. Brands will be mandated to ensure that their materials and labor practices adhere to sustainability standards. This involves vetting suppliers for their environmental and social practices, and often, paying a premium for responsibly sourced materials.
- Design: The design process is evolving to emphasize durability, repairability, and recyclability. Moving away from throwaway fast fashion culture, designers will be pushed to create long-lasting pieces and consider the product's entire lifecycle, including how it can be recycled or repurposed at the end of its life.
- Production: Production processes are under scrutiny for their environmental impact. Brands are adopting cleaner, more efficient production methods, reducing waste, water, and energy usage. Apart from using technologies to minimize waste, brands will also need to invest in technology to monitor and track production processes.
- Retail: The retail stage is shifting towards more sustainable practices, such as reducing packaging waste, using eco-friendly materials for packaging, and optimizing logistics to reduce carbon footprint.
- → Marketing: Marketing strategies now heavily focus on a brand's sustainability efforts. Transparent communication about the sustainable practices adopted at each stage of the product's lifecycle is becoming a key selling point.
- ★ Consumption: Encouraging sustainable consumption patterns is crucial. New age brands are educating consumers on how to care for products to extend their lifespan, promoting concepts like capsule wardrobes, slow fashion, and advocating for the repair and reuse of garments.
- ★ End-of-Life: The end-of-life stage is receiving increased attention, with initiatives to take back used garments for recycling or repurposing. Brands are exploring ways to close the loop, ensuring that garments can be broken down and the materials reused, thus minimizing waste.

In conclusion, sustainability regulations are reshaping every stage of the fashion product lifecycle. We expect technology to play a key role in not just helping us rethink but also keep track of an increasingly complex fashion supply chain—and allow transparent reporting of these sustainability efforts.

## **HOW TO GET READY**

## FOR MANDATORY DISCLOSURES & COMPLIANCE

As the fashion industry prepares for the impending sustainability regulations, understanding and preparing for mandatory disclosures and compliance is crucial. While many of the proposed rules are not yet final, businesses that start assembling information related to relevant mandates and setting up the right reporting systems early will find themselves better positioned for swift compliance.

Companies must see climate disclosure requirements not just as a compliance issue but as an opportunity to align their operations with the growing environmental consciousness of consumers.

## **⊙** Step 1: Understand the Regulatory Requirements

Start by gaining a thorough understanding of the applicable sustainability regulations and standards—as well as the cross-jurisdictional and extraterritorial implications for your supply chain. Track the important timelines to ensure timely compliance. Consult legal and sustainability experts to interpret how these regulations apply to your specific business and/or products.

## **⊙** Step 2: Assess Your Current Practices

Conduct a comprehensive assessment of your current practices across all stages of the product lifecycle. Identify areas where your practices align with the new regulations and areas that need improvement. This could mean moving away static spreadsheets, reducing data silos. In general, everyone will need to move their data onto a centralized end-to-end integrated system.

#### **⊙** Step 3: Developing a Strategic Compliance Plan

Based on your assessment, create a comprehensive plan addressing both immediate and long-term compliance goals. This plan should encompass changes in material selection, sourcing, design, production, end-of-life considerations, and most importantly, data management. It could also involve developing a communication strategy to keep all stakeholders informed about sustainability efforts and compliance status.

**TIP:** Integrate risk management into your compliance strategy to mitigate potential challenges and ensure smoother compliance.

## **⊙** Step 4: Invest in Training and Education

Educate your team on the importance of sustainability, the specifics of each relevant regulation and your company's own sustainability plan. Training should be provided not just to the design and production teams but also to the marketing, sales, and retail staff to ensure a holistic understanding and approach.

## **⊙** Step 5: Supplier Engagement and Code of Conduct

Establish a supplier code of conduct that reflects your sustainability values and maps your end-to-end supply chain. This step is critical in ensuring that your suppliers align with the upcoming sustainability mandates and your company's environmental ethos. This may involve helping them understand the regulations and supporting them in improving their practices.

### **⊙** Step 6: Create a Comprehensive Data Inventory

Develop a detailed inventory of all properties and accounts relevant to your sustainability program. Identify options for data access and automate data collection wherever possible to ensure that you have accurate and complete information to support your sustainability initiatives.

## **⊙** Step 7: Leverage Technology for Tracking and Reporting

Utilize technology for efficient tracking of sustainability metrics and streamlined reporting. Software and tools that can track material sourcing, supply chain practices, and environmental impact will be invaluable for accurate and transparent disclosures.

**TIP:** When you're ready, incorporate real-time data to reveal additional opportunities for optimization, both in terms of cost and emissions reduction.

## **⊙** Step 8: Seamless Access and Utilization of Data

Ensure that the sustainability data is not just collected but also shared across teams. This approach transforms sustainability from a reporting obligation to an integral part of your business strategy. Use the data for basic carbon accounting to understand your current status and to plan your journey towards desired sustainability goals.

## **⊙** Step 9: Navigating the Reporting Ecosystem

As you become more adept at managing your sustainability data, begin exploring the ecosystem of voluntary, quasi-mandated, and soon-to-be-mandated reporting. Acquiring limited assurance and progressing towards reasonable assurance will become crucial, especially as it's expected to be mandated in the coming years for SEC and CSRD reporting.

#### **⊙** Step 10: Continuous Improvement and Adaptation

The final step is establishing a culture of continuous improvement and adaptation within your organization. As sustainability regulations evolve and consumer expectations rise, staying adaptable and proactive is key. Regularly review and update your sustainability strategies and practices to align with the latest standards and best practices. Encourage innovation within your team to find new, more sustainable ways of working. Keep engaging with stakeholders – from customers to suppliers – to share insights and learn from each other. This approach ensures that your business not only complies with the current regulations but is also well-prepared for future changes and challenges in the sustainability landscape.



## THE ROLE OF DATA:

## **BUILD TRACEABILITY INTO YOUR SYSTEMS**

As the fashion industry moves towards greater sustainability and compliance with regulatory standards, the role of sophisticated data management and building data traceability into your internal systems cannot be overstated.

The emergence of digital product passports, expected to become mandatory, exemplifies this shift. These passports serve as digital records for each product, encompassing details like origin, material composition, environmental impact, and recycling instructions. Centralized data access is fundamental to these passports, ensuring that accurate and comprehensive product information is readily available to all stakeholders, including manufacturers, suppliers, retailers, and consumers.

Even so, a Deloitte survey of 150 consumer companies found that only 3% have the same confidence in their sustainability data as they do in their financial data. This striking disparity underlines a crucial sustainability challenge: mastering the art of product data management.

## Why Spreadsheets Don't Cut It Anymore

For too long, the fashion industry has leaned on spreadsheets for product data management. But in our quest for transparency and efficiency, this approach is now obsolete. We need systems that integrate data rather than confine it in silos. Data management systems such as Product Lifecycle Management (PLM) and Enterprise Resource Planning (ERP) software are crucial in this context, offering a centralized, cloud-based haven for your data—ensuring traceability and transparency across the entire product lifecycle.



## **⊕** Why Go Cloud

Modern, cloud-based PLM and ERP systems are non-negotiable for the vast data demands of full product traceability. A critical aspect of building traceability into systems is the integration of data across the entire supply chain. Cloud systems allow for real-time data collection, processing, and storage, providing a single source of truth for all product-related information. They also offer scalability, flexibility, and accessibility, which are key for businesses that need to adapt quickly to changing regulations and market demands.



#### → PLM vs. PIM

When it comes to managing product information, we must distinguish between PLM and Product Information Management (PIM) systems. With additional key features such as version history, an integrated Bill of Materials (BOM), built-in ERP connectors, solutions like WFX PLM are indispensable for fashion brands. When every version of a design or material choice can impact the final product's sustainability and compliance profile, this level of detail and integration is something PIM systems typically don't offer.



## Feeding Data into Traceability Solutions

The data collected and managed through PLM and ERP systems should automatically feed into traceability solutions to avoid added work. These solutions need data to track the journey of products, verify sustainability claims, and ensure compliance with regulations. The ability to trace products accurately and efficiently has significant implications for sustainability, from reducing waste to ensuring ethical sourcing practices.



## Facilitating Compliance and Consumer Trust

Ultimately, the role of data and digital systems in building traceability is not just about compliance with regulations; it's also about building consumer trust. In an increasingly eco-conscious market, consumers demand transparency about the products they purchase. By leveraging modern digital systems to provide this transparency, fashion companies can strengthen their brand reputation and foster consumer loyalty. Ultimately, those who choose the path of digitalization for data accuracy will not only navigate the complexities of compliance but also set the gold standard in a sector ripe for transformation.



## SIMPLIFYING SUSTAINABILITY

## **WITH WFX**

WFX has designed a comprehensive Fashion Traceability & Sustainability Solution aligned for seamless integration with upcoming ESPR, CSRD, CSDDD and other sustainability mandates to ensure streamlined sustainability assurance.

## Vendor Scope Certificates:Streamlined and Accessible

Centralize essential data management, from manufacturing locations to BSCI scores, ensuring compliance and attribute customization.

## Advanced Bill of Material (BoM)

Streamline material management with multi-level BoM creation and detailed material breakdown for enhanced traceability.

## Supply Chain Map

Map multi-tier vendor relationships for a holistic view of your supply chain, enhancing oversight and management.

## CollaborationFramework

Foster multi-tier collaboration and data sharing, ensuring depth in supply chain transparency and integration.

#### Product & Material Data

Capture diverse sustainability attributes and innovative material usage for comprehensive product and material tracking.

#### Traceability & Transaction Certificates

Manage a wide array of certifications and transaction certificates, bolstering product and material traceability.





sustainability regulation ready?

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# **ABOUT WFX**WORLD FASHION EXCHANGE



**WFX** is a world leading provider of modern, 100% cloud-based, industry-specific software solutions for fashion, apparel, textile, home furnishing, and consumer businesses. We've helped 600+ businesses across 50+ countries centralize and digitalize their product development and production processes.

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