



To The Finish Line (TFL)

Program Impact Report

2022 - 2025

*To the Finish Line (TFL) is a program initiated by GIZ and its partnered brands and organizations, fostering **Collective Action & Learning for Action** on environmental performance improvement in Vietnam's apparel supply chain based on Cascale's tool Higg FEM 4.0.*



Implemented by

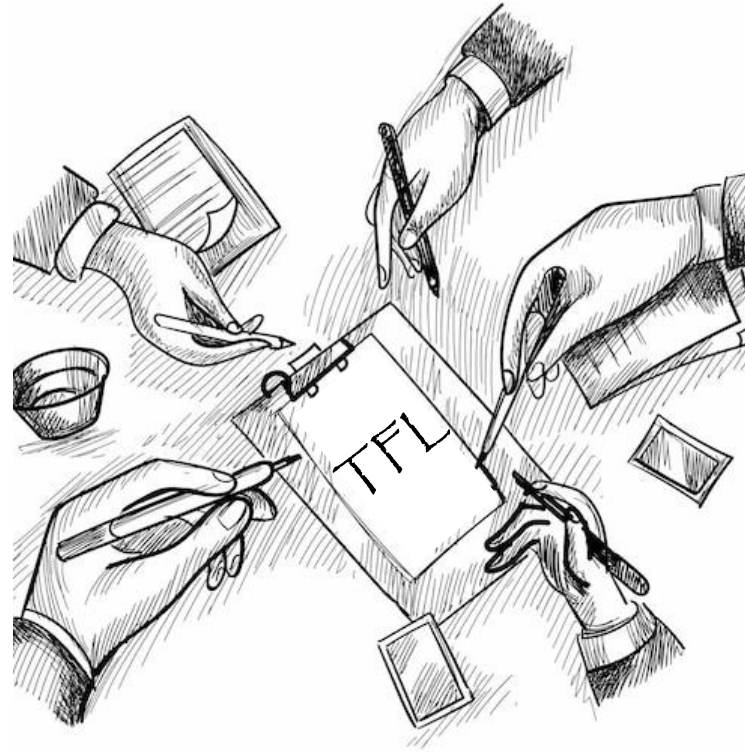


To the Finish Line (TFL)

... is an annual program that delivers **free massive online training & year-round learning community for manufacturers** in Viet Nam's apparel and footwear supply chain, based on the Higg Facility Environmental Module (Higg FEM).

The program was born in late 2022, when GIZ representatives and a group of sustainable professionals in the industry raised the question: **HOW** to help **manufacturers** excel at **Higg FEM** as a **tool for driving environmental performance**, rather than seeing it as just another audit and burden?

To address this question, TFL was co-created with the guiding principles of **Collective Action** to form a Professional Peer Community of **Learning for Action** that benefits both Higg users and non-Higg users and unites manufacturers and brands in the race **To the Finish Line** of environmental sustainability – together.

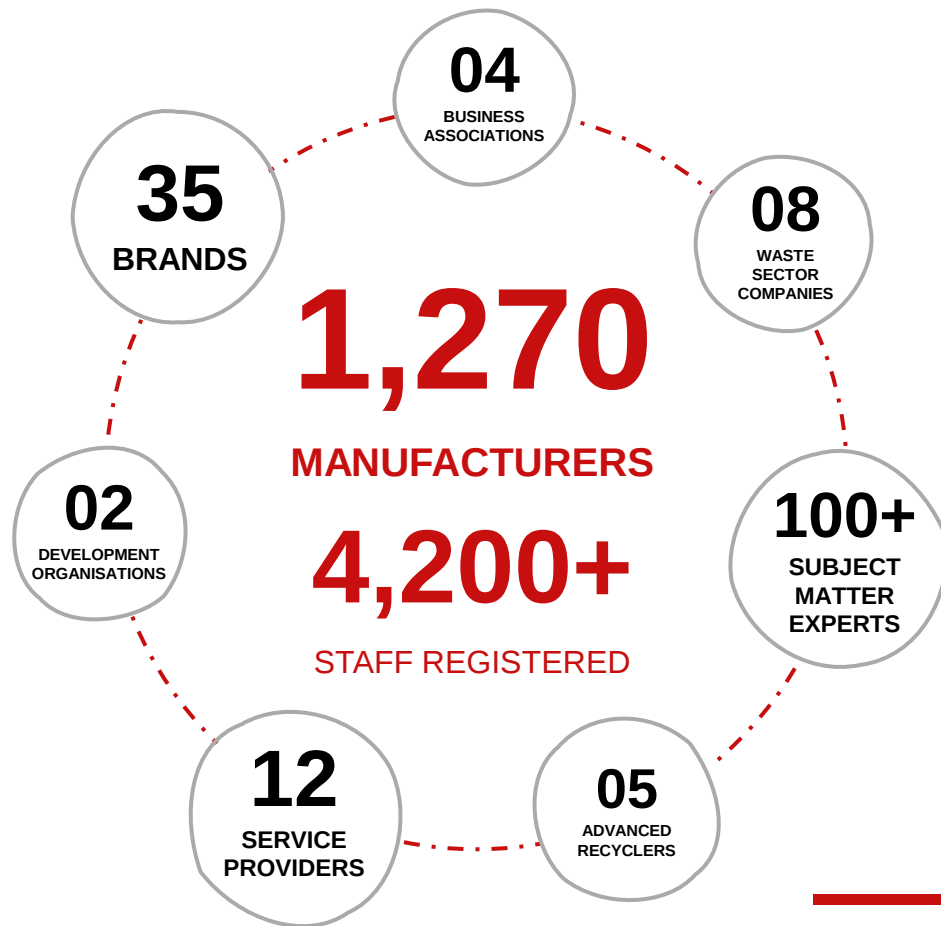


TFL Community 2022 - 2024

With the spirit of 'By Industry, For Industry' – empowering manufacturers where change happens – we have cultivated a community of environmental sustainability practitioners, fostering nationwide **collective action** across *TFL. Higg FEM & Beyond* and *Waste No More* programmes. **Together, we achieve more with less.**



Co-creation makes sustainability and circularity go round at TFL Viet Nam Meet-up 2024.
Photo credit: GIZ Viet Nam



An Ecosystem of Solutions | built by GIZ, carried forward by TFL

TFL.Higg FEM & Beyond lays the groundwork for programs like *Waste No More (WNM)*, *Climate Action Training (CAT)*, and *Chemical Management Initiatives (CMI)*... These programs streamline efforts, reduce redundancy and logistics, and enhance efficiency, allowing participants to focus on **learning for action**.



Learning for Action | CAT++ 2024 - implemented by WWF

Registered Facilities

520+

Registered Participants

1,200+

Trainers, Guest Speakers
& Coordinators

13

In-class Questions

200+

Certificate Holders*

160+

**Learners can take the Examination on
CAT Self-paced e-learning platform
to get a Certificate on a need-basis*

Climate Action Training (CAT) has provided practical knowledge on **GHG accounting, target setting and GHG reduction** measures for the fashion industry since 2021. CAT++ 2024 is an example of integral collaboration between WWF and GIZ to deliver foundational training at a never-before scale of CAT in Vietnam.

#1

Introduction to CAT, SBTi and MCAP. GHG – What's new in Higg FEM 4.0

#2

GHG Accounting

#3

GHG Accounting (continued)

#4

GHG Target Setting

#5

Energy Efficiency/Renewable Energy and Biomass – Practices and Challenges

with Introduction of

Science Based Targets Initiative (SBTi) by



Manufacturer Climate Action Program (MCAP) by



Learning for Action | TFL in Numbers

TFL 2024 Higg FEM and Beyond

Attendees per Webinar
1,240+
On average

Trainers, Guest Speakers
& Coordinators
41

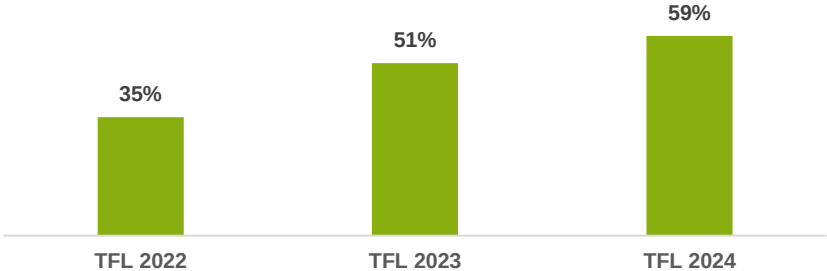
In-class Questions
600+

Unique Exam Takers
1,173

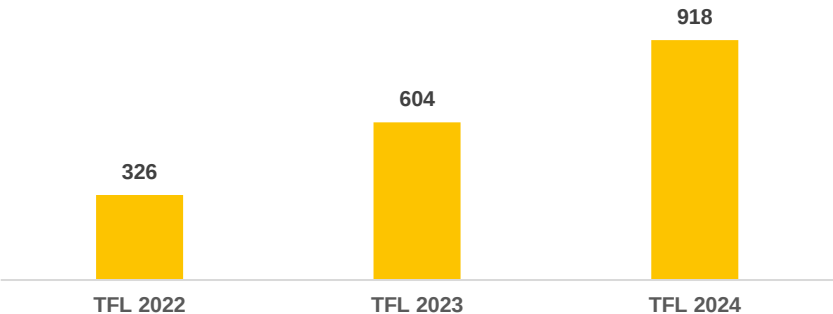
Certificate Holders
829

Average percentage of “Apply & Up” by season

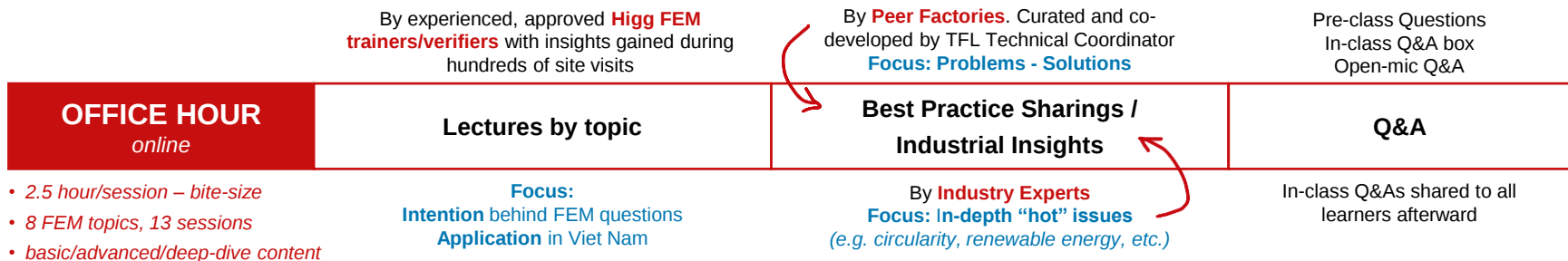
After each class, learners would rate the class’s practicality based on the Bloom’s Taxonomy



Number of participating manufacturer by season



Learning for Action | TFL's Anatomy - Exchanging Ideas, Growing Together



70% examinees passed the exam in 2024 to earn a Certificate of Completion – which is recognised by Cascale | Sumerra



For Data Accuracy and to prepare manufacturers for Verification, with representatives from different verifiers and brands for enlarged and diverse perspectives



A country wide roundtable of sustainable specialists from verifier bodies high-performance manufacturers, brand, NGO/development organizations

TFL 2024.

Higg FEM and Beyond

Office Hour Schedule

Beyond Higg FEM content, the industry expert team has shown flexibility by adding additional *deep-dive sessions* to cater to *learners' priorities* and respond to the industry's "hot" issues, such as GHG Accounting, Renewable Energy, VOC, or Textile Circularity.

Vietnamese interpretation was provided for sessions with English guest speakers.

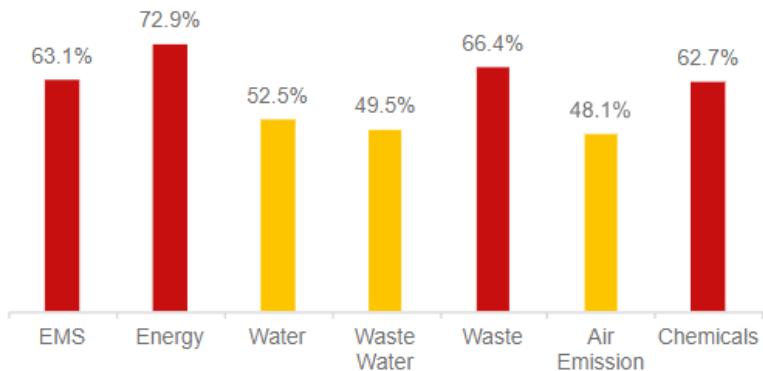
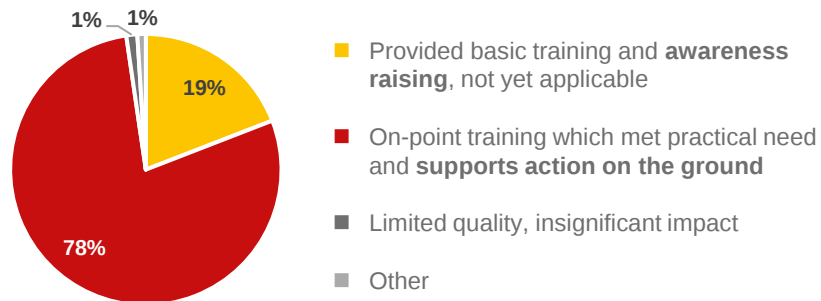
OH1. Kick-off	20/09 Higg FEM 4.0 - Common Issues, Updates, and Beyond		
OH2. EMS	24/09 Basic Site Information EMS Level 1 & 2	27/09 Advanced Special cases in Site Information EMS Level 3 e-Café on Vietnam Environmental Law	
OH3. Energy & GHG	01/10 Basic Higg FEM Level 1 - 3	04/10 Deep Dive 1 Mastering Corporate GHG Accounting: Principles, Boundaries, and Emission Calculations	08/10 Deep Dive 2 Renewable Energy. Current status and Outlook for Viet Nam's fashion manufacturers
OH4. Water Use & Waste Water	11/10 Basic Higg FEM Level 1 & 2	15/10 Advanced Higg FEM Level 3 ZDHC Wastewater 2.2 Case study of Water Balance	
OH5. Air Emission	18/10 Higg FEM Level 1 & 2 ZDHC Air Position Paper/Guidelines VOC deep dive		
OH6. Waste	22/10 Basic Higg FEM Level 1 - 3	29/10 Deep Dive Waste Management toward Textile Circularity ESPR VWRA. Directory of Waste Collector & Recyclers	
OH7. Chemicals	25/10 Basic Higg FEM Level 1 & 2 ZDHC In-check level 1	01/11 Advanced Higg FEM Level 3 ZDHC Supplier to zero	
Post training survey Examination	12/11 Slot 1	15/11 Slot 2	

Learning for Action | Impacts on Environmental Performance

Manufacturers' feedback:

TFL's impact on their environmental performance

Manufacturer Survey, Nov 2024, n = 298



Brand's feedback

Brand conducted its own supplier survey, Nov 2024, n = 32 facilities

76%

already applied

TFL knowledge to action

100%

would like to **come back for TFL 2025**

"We're particularly delighted by the positive feedback from our supplier partners for TFL 2024. Their comments, highlighting the *practical training content, experienced and passionate lecturers, and the valuable sharing of good practices*, reaffirm the program's relevance and effectiveness. This feedback underscores the importance of collective action in achieving meaningful progress."

Manufacturers' feedback:

Most improved FEM sections thanks to TFL

Manufacturer Survey, Nov 2024, n = 298

The chart shows that TFL 2024 had the greatest impact on **Energy, Waste, EMS, and Chemicals** - areas with Deep Dive sessions focused on high-need topics. This indicates that targeted program design effectively addressed manufacturers' key environmental priorities, ensuring a learner-centered experience.

Reaching Non-Higg Manufacturers

While primarily aimed at Higg FEM users, TFL 2024 also welcomed non-Higg FEM manufacturers, particularly **small and medium-sized enterprises (SMEs) subcontractors of Tier 1 or Tier 2** to extend the benefits of TFL. This inclusive approach aligns with GIZ's commitment to deepening supply chain engagement and supporting due diligence efforts.

*“Although Apparel X has not yet participated in the Higg FEM, through participation in GIZ's TFL 2024 program, the company's leaders have gained a **clearer understanding of applying resource management methods** in production and minimizing environmental impact by reusing and sorting waste. The factory has learned best practices from other facilities, **expanding knowledge and effective methods** in environmental protection. We sincerely thank the TFL programme and GIZ for providing learning and improvement opportunities for the company.”*

Sustainability is a Team Effort

TFL's audience is not limited to environmental or compliance specialists; it also **welcomes non-sustainability staff** in topics relevant to their roles, for example: Approximately **20% of participants** in the **Waste Deep Dive Webinar** came from sourcing, production, and sales teams, highlighting the program's relevance beyond traditional sustainability roles;

Chemical Management Initiatives (CMI): Engages the entire chemical management team, including warehouse staff, production teams, QA personnel, and purchasing departments, focusing on relevant modules tailored to their responsibilities;

Additionally, the program attracts participation from brands' environmental and sustainability specialists, as well as sustainability professionals from extended supply chains such as the waste sector and development offices.

Learning for Action | Impacts on Data Accuracy

Higg FEM Accuracy Rate reflects the consistency between self-assessment results and verification conducted by an approved Higg FEM verifier body. Analysis of our Manufacturer Survey shows a consistently **positive correlation between accuracy and score**. This supports the logic that **correctly identifying problems** is the first step toward remediation and performance improvement.

Higg users, including manufacturers, brands, and verifiers, revealed in interviews in Feb – Mar 2022 that **most users were primarily focused on Scores**, with many not fully understanding or recognizing the concept and importance of Accuracy. To address this, TFL:

1. Dedicates more time to **explaining FEM questions' intent** in Office Hours;
2. Offers six **Self-Assessment Helpdesk** sessions during the self-assessment period (December to January) with verifiers and brand specialists addressing manufacturers' questions that arise from practical situations;
3. Facilitates **trio exchanges on Data Accuracy** among stakeholders to align Higg FEM interpretations for the local context and address shared challenges.

*"SA Helpdesk provides **on-point support** to the issues that we are facing and will face in the future. It is very helpful for us to conduct self-assessment that **reflects reality on the ground**. We can understand **correctly and timely** to prepare assessments better and more accurate."*

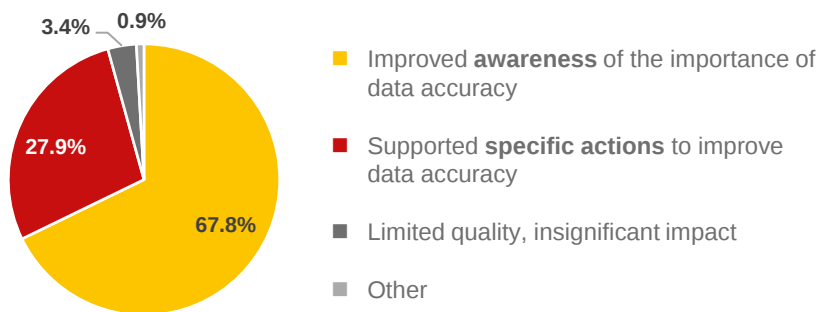
*"SA Helpdesk provides **viewpoints from different and diverse stakeholders**, very great and practical."*

Minh Nguyen, Sr Manager, Compliance, Facility Engineering and Sustainability Hanesbrands:

*"Even the FEM data is not completely reliable for a brand's overall report, as verified data can still have gaps if a factory omits certain disclosures. **The commitment must begin at the factory level**. Manufacturers need to appreciate the importance of data accuracy, which requires a solid data collection system. An accurate and credible FEM report from a factory **builds trust and supports a more reliable global report** from Cascale, on which brands can depend."*

Manufacturers' feedback: TFL's impact on FEM and metric Data Accuracy

Manufacturer Survey, Nov 2024, n = 298



TFL 2024. Collective Action | Cost Efficiency

918
Manufacturers
received
58,311 USD
service value
31,268 USD cash in by brands
pro-bono contribution (equivalent to)
27043 USD
averaging

63 USD
per manufacturer
FREE OF CHARGE

Pro-bono contributions from
9 Manufacturers
thanks to
for
13 Best Practices
and
8 organisations
for technical content

Support from
28 Brands
3 Associations
in which
12 Brands
contributed financially

“Thank you to brands for sponsoring manufacturers to join TFL 2024. We got a better understanding of Higg FEM questions and can self-assess more accurately. We also learned from other manufacturers’ experience to advance in environmental protection.”

Collective Action | Meet TFL 2024 Team of 40+ Experts, Panelists, Trainers, and Coordinators



Collective Action | The Leading Role of Brands

TFL 2024 was made possible through the support of Partner Brands, contributing both financially and in kind. While financial backing sustains TFL as a learning platform, the expertise of specialists in the Technical Advisory Committees (TTAC) was crucial in ensuring its success from programme design to implementation and evaluation.

We sincerely thank *Ms. Hue Pham (then TFL)*, *Ms. Linh Cao (previously ON)*, *Mr. Chinh Nguyen (PUMA)*, *Ms. Helen Pham (PUMA)*, *Ms. Phung Nguyen (Primark)*, *Ms. Minh Nguyen (Hanes)*, *Mr. Justin To (Decker)* and other brand specialists for their active support throughout the year.

The contribution, along with the leadership of brand sustainability teams, have been key in driving and supporting manufacturers to take action at scale.



Professional Peer Learning Community | Trio Exchanges

TFL bring together **Verifiers & Experts, Manufacturers, and Brands** to **roundtable discussions on Higg FEM 4.0** in webinars and in-person meet-ups. Such discussions provide space for different stakeholders to learn from other perspectives while revealing significant **discrepancies within and across groups**.

Such forums are important in aligning Higg FEM interpretations for the **local context** and addressing shared challenges within the broader TFL Viet Nam community. Ideas to design future programmes for manufacturers are also born from these constructive debates.

*“The collaboration among different trainers/verifiers brings great benefits to our community, including **abundant knowledge and experience** from diverse perspectives, **timely updates** of industrial trends, an **inspiring space** for eye-opening peer learning and interaction, and a **supporting network** for collaboration and exchanges – all to drive collective improvement on sustainability.”*

Lina Vo, Regional Manager,
Analytical and Sustainability Services SEA, Bureau Veritas



TFL Meet-up 2024.
@ GIZ

Professional Peer Learning Community | TFL Facebook Group



TFL_Về Đích

Private group · 1.3K members



e-café Hoi dap FEM 4.0



Invite



Mute



Search

Chat Info

Customise chat

Chat members (668)



e-café luật môi trường



Invite



Mute



Search

Chat Info

Customise chat

Chat members (675)

💡 Did you know?

The TFL Facebook Group thrives thanks to the **pro bono** contributions of amazing experts.
The TFL team? Just a group of nerds passionate about turning ideas into **action**.

Launched in September 2024 [TFL Facebook Group](#) serves as a virtual Peer Learning platform for **continuous learning**, exchanging and collaborative problem-solving beyond the classroom. It features **thematic “e-café” community chats**, where experts guide year-round Q&A sessions, blending problem-solving discussions with engaging and enjoyable interactions

“The **e-café chat on Environmental Law** is a good space for manufacturers to **raise questions and interact** with each other – many have utilized this channel. In the future, we can feature most frequently asked questions on TFL’s Discussion page for steering discussion on solutions from various facilities.”

Lan Nguyen, TFL Legal Advisor

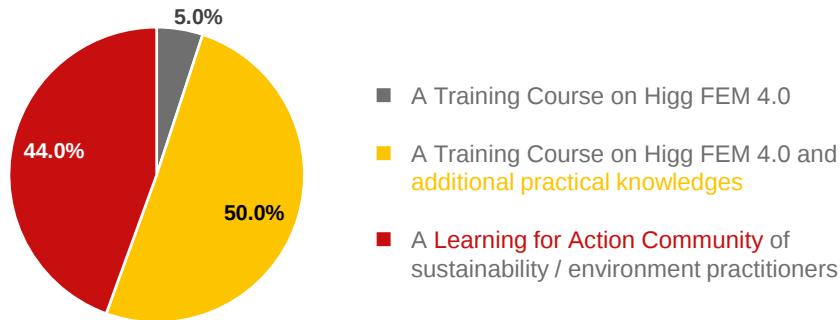
“In the **e-café chat on FEM 4.0**, questions from participants are very diverse and specific, covering all FEM topics. Both manufacturers and FEM verifiers (from different 3rd parties) are **active in discussing and suggesting solutions**. We need more ‘hands’ from Higg verifiers and Experts to cater this active Town Hall to respond to manufacturers’ concerns. This can be a meaningful 24/7 helpline which **nurtures TFL as a community**.”

Toan Dinh, Higg FEM Trainer

Professional Peer Learning Community | What Manufacturers say

“Which statement do you find best describes TFL 2024?”

In-class Poll, Oct 2024, n = 441



“TFL is a great opportunity for managers like us to *broaden our horizons*, to *meet and learn from the experience* of role models. This is something you *cannot buy* at other regular training courses!”

“TFL stands out as a program that *connects people from diverse backgrounds*, fostering collaboration among employees from *different factories, brands, and service providers*.”

“I’m a “*veteran*” of TFL Community. After 3 years together, I’m so happy to see our community grow every day. Hopefully, there will be more and more TFL seasons in the future.”

TFL started in 2022 as a training platform.

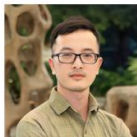
Over the years, it has evolved into a year-round learning community, as recognized by 44% of participants.

Diverse Voices | A Participatory Approach

Balancing **diverse voices and perspectives** is vital for tackling systemic challenges in **data accuracy** and applying Higg FEM to **drive performance**. With manufacturers at the center, TFL emphasizes their expertise and ownership of sustainability efforts and fosters **collaborative exchanges** with brands and service providers through a participatory approach:

1. **Co-Designing** Programs
2. **Joint Decision-Making**
3. **Equal Representation** in Panels and Forums

TFL Technical Advisor Committee (TTAC)



Bien Vu | Leadership & Sustainability
Regional Manager



Chinh Nguyen | PUMA SE
Manager Environmental Sustainability



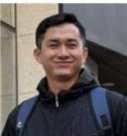
Linh Cao | ON Vietnam
Manager Environmental Sustainability



Minh Nguyen | Hanesbrands
Senior Manager Compliance,
Facility Engineering and Sustainability



Oanh Nguyen | Saitex International
HSE & Sustainability Manager



Thai Nguyen | TKG Taekwang Vina
Environmental Manager

TTAC provides expert voting, reviews, and guidance on TFL's technical aspects. With equal representation from the brands, manufacturers, and service providers, TTAC ensures balanced and inclusive decision-making.

Ms. Xuan, Sourcing Director at SCAVI Group, shared her insights during TFL Viet Nam's **co-design session**. She presented the working group's initiative at the **OECD Forum on Due Diligence in the Garment and Footwear Sector** in February 2025, Paris.



Did you know? TFL is basically TTAC's brainchild. Heated conversations shaped it into what it is today—a program that embodies the spirit of “by industry, for industry”.

Diverse Voices | Spaces for Open conversation

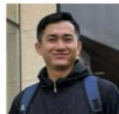
TFL 2024 KICK-OFF SESSION | MEET THE PANELLISTS



Dhawal Mane | Cascale
Director,
Certification, Training & Insights



Thuong Nguyen | FEAV
Factory Affairs Dept. Manager



Thai Nguyen | TKG
Environmental Manager



Minh Nguyen | Hanesbrands
Senior Manager Compliance,
Facility Engineering and Sustainability



Bien Vu | L&S
Regional Manager



Lina Vo | BV
Regional Manager,
Analytical and Sustainability Services



Dung Tran | Act Renewable
Project Manager,
Low carbon transition

General Manager
Brand X

An example of equal representation in TFL's panels, where Manufacturer specialists are invited to share their perspectives alongside representatives from Brands and Service Providers.

Stories from the ground

The Essay part of the TFL Exam encourages factories to reflect on real-life problems and solutions, whether it is a success story, or a lesson learned. This is a rich pool of good practices drawn from countless trials and errors of hundreds of manufacturer staff. Some took this chance to share their challenges and propose for brand support. High-quality essays will be curated and edited to form a publication of stories from the ground – serving as a good source of reference and inspiration for the whole learning community.

"I'm so glad to have the chance to review TFL 2024 highlighted essays on GHG, and was impressed by their quality. As a brand, we wish to listen to manufacturers to walk with them on the path of emission mitigation. Manufacturers are facing many difficulties, for example in energy transition. Brands need to be aware of such challenges when they set requirements and to provide clear guidance and support to their suppliers."

A Brand Specialist

2024 Partner Organisations | Below and many more^(*)

Development Organisations



Financing Brands*



Supporting Brands*



Marc O'Polo
EST. IN STOCKHOLM



PRIMARK®



THE VERY GROUP

**Only Brands who gave permission for their logos' use are featured here*

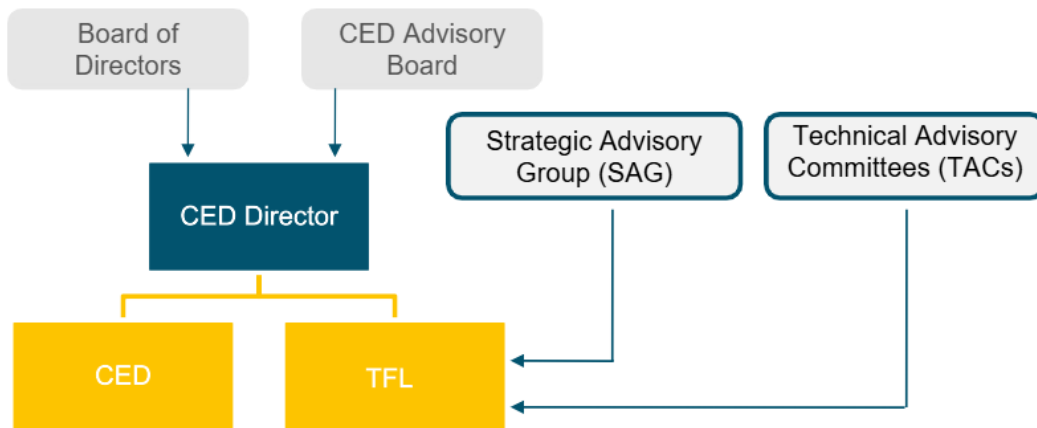
2024 Partner Service Providers



Leadership
&
Sustainability



... Sustaining TFL as not-for-profit program hosted by CED 2025 onward



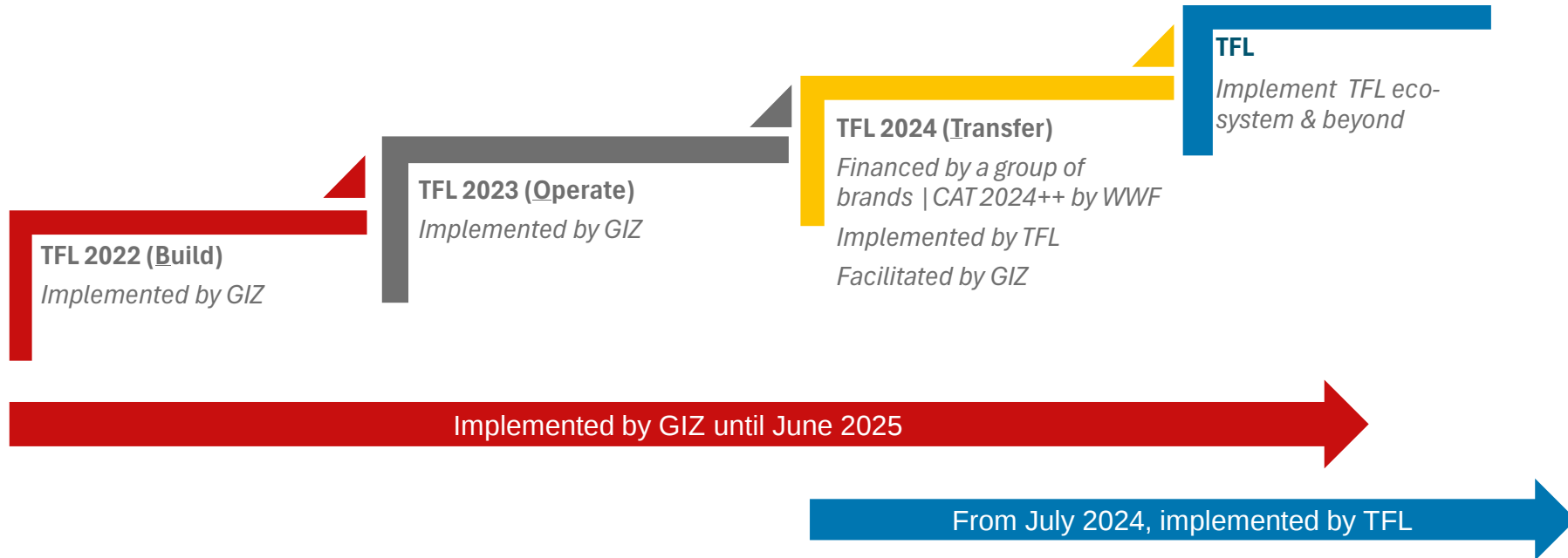
CED is an NGO established since 2011

Strategic Advisory Group (SAG): 15 Representatives from brands, manufacturers, business associations, industry experts, and development organizations. SAG 2025-2026, chaired by: Mai Nguyễn, VITAS deputy General Secretary, *Co-chair* | Nga Hoàng, WWF, Textile Programme Manager, *Co-chair* | Chi Phan, GIZ, Senior Project Officer, *Chair*

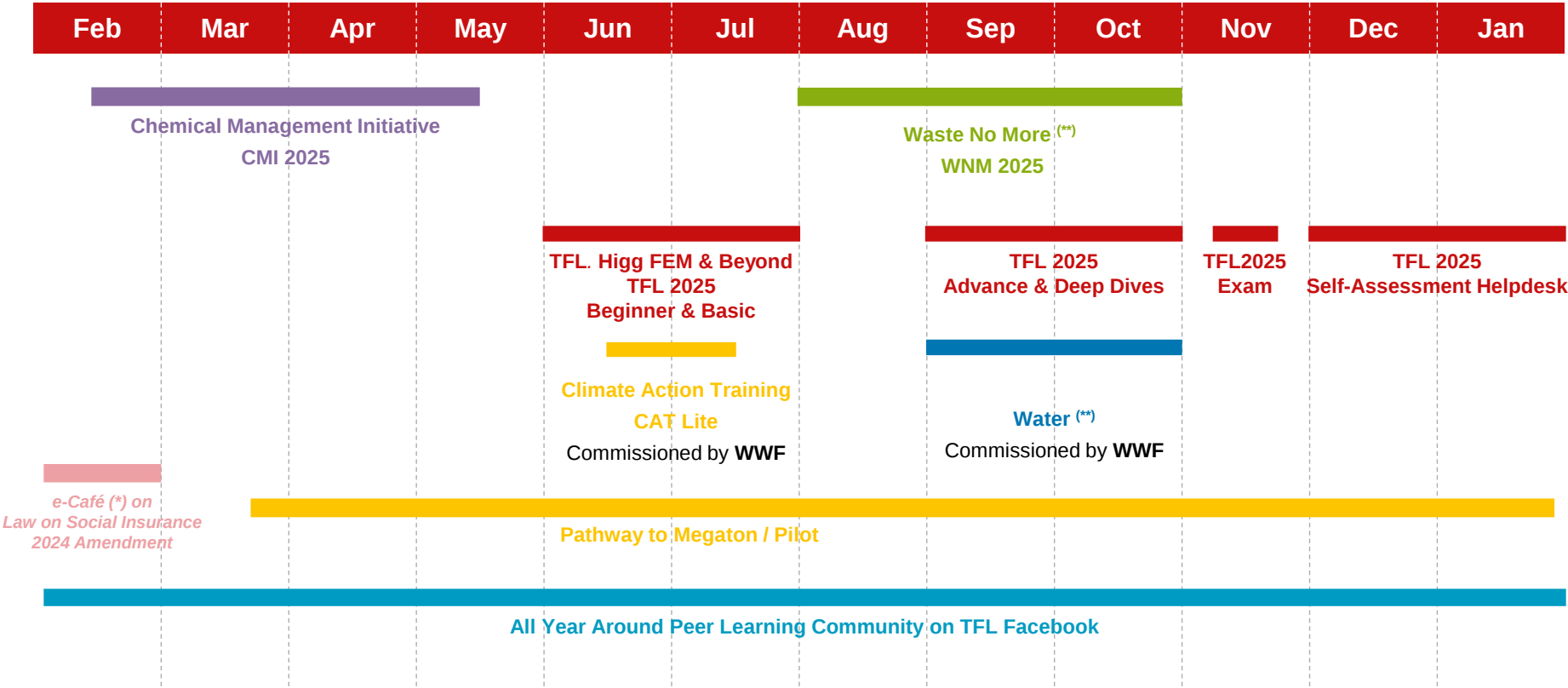
SAG approved **Statute of To the Finish Line (TFL)**, effective 14 Feb 2025.

TFL 2024 as a Transition phase ...

TFL 2024 was successfully implemented by the TFL team, delivering impactful outcomes through a cost-effective, not-for-profit model, under the guidance of GIZ



TFL Viet Nam 2025 Planning



(*): thematic e-cafes are to be hold regularly throughout the year

(**): Program concept under development, time is tentative

TFL stories



Featured in *VITAS Special Edition: Celebrating 25 Years of Excellence*



"Scaling Collective Action for Environmental Performance"
Panel, Cascale Munich 2024



BV is an active participant



Cascale participates into TFL event in Viet Nam



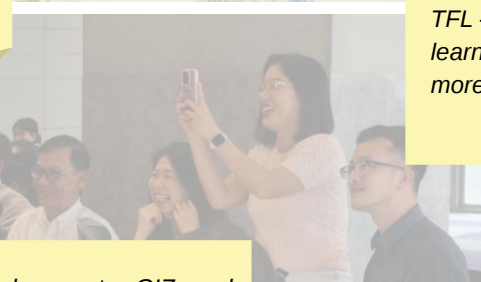
As the 2024 Programme Coordinator of TFL and WNM, I had the opportunity to listen to many **manufacturers' stories**. Some see Higg FEM as a lens to identify challenges and are excited about the "conquering" journey with support from their board of directors. Some feel so lonely on the path towards sustainability, with sweat and tears often failing to pay off. What our programmes do is offer an **open space for all** to learn what they need, share what they have, and do what they can to walk the path together – as a **learning community**."

Duong Dang, Programme Director, TFL



TFL is designed as an initiative rooted in **country** knowledge, expertise, and capacity, while maintaining strong connections to **global systems**.

Chi Phan, Senior Project Officer, GIZ



We trainers also learned and grew a lot through TFL – thanks to the many questions posed by learners. Now we can develop programs that are more practical for manufacturers.

Bien Vu, Technical Lead, L&S



"TFL is a community where **true learning meets true action**. It goes beyond theory and scoring to focus on real collaboration and practical improvements. For Hanesbrands, TFL has been a unique platform **to work closely with other brands** sharing the same manufacturing partners, fostering cooperation instead of duplication. This collective effort has made setting and achieving ambitious year-over-year sustainability goals not only possible but also **more effective** and confident."

Minh Nguyen, Sr. Manager Sustainability, Hanesbrands



A heartfelt thank you to GIZ and brands for creating such an excellent and essential program for **factory staff** who work on Higg **with limited knowledge** of the industry and **lack training opportunities**. TFL has built a learning program that allows us not only to learn but also to exchange experiences with other factories, get support from brands, and connect with various stakeholders. I have learned so much from TFL's sessions and feel myself **growing in my profession** every day.

Manufacturer feedback



We initiated TFL as a capacity-building activity for manufacturers. It has been inspiring to witness the enthusiasm and drive from the stakeholders across the ecosystem, which have come together to form a community focused on generating **continuous improvements and impactful outcomes**. This marks a **significant shift** away from viewing environmental performance merely as a check-the-box exercise.

Saskia Anders, Team Lead, GIZ

Co-creation

To reach this milestone, GIZ extends its deepest gratitude to our industry partners, participating brands, and WWF for their commitment to collective action at scale—demonstrating that **together, we achieve more with less.**

A special thanks to VITAS for serving as a strategic partner of TFL and to CED for providing TFL with a legal base and a “home” beyond GIZ.

Most importantly, we thank the **manufacturers—you are at the heart of designing and delivering** these programs!

Let's continue **co-creating solutions** together.



**Deutsche Gesellschaft für
Internationale Zusammenarbeit (GIZ) GmbH**

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