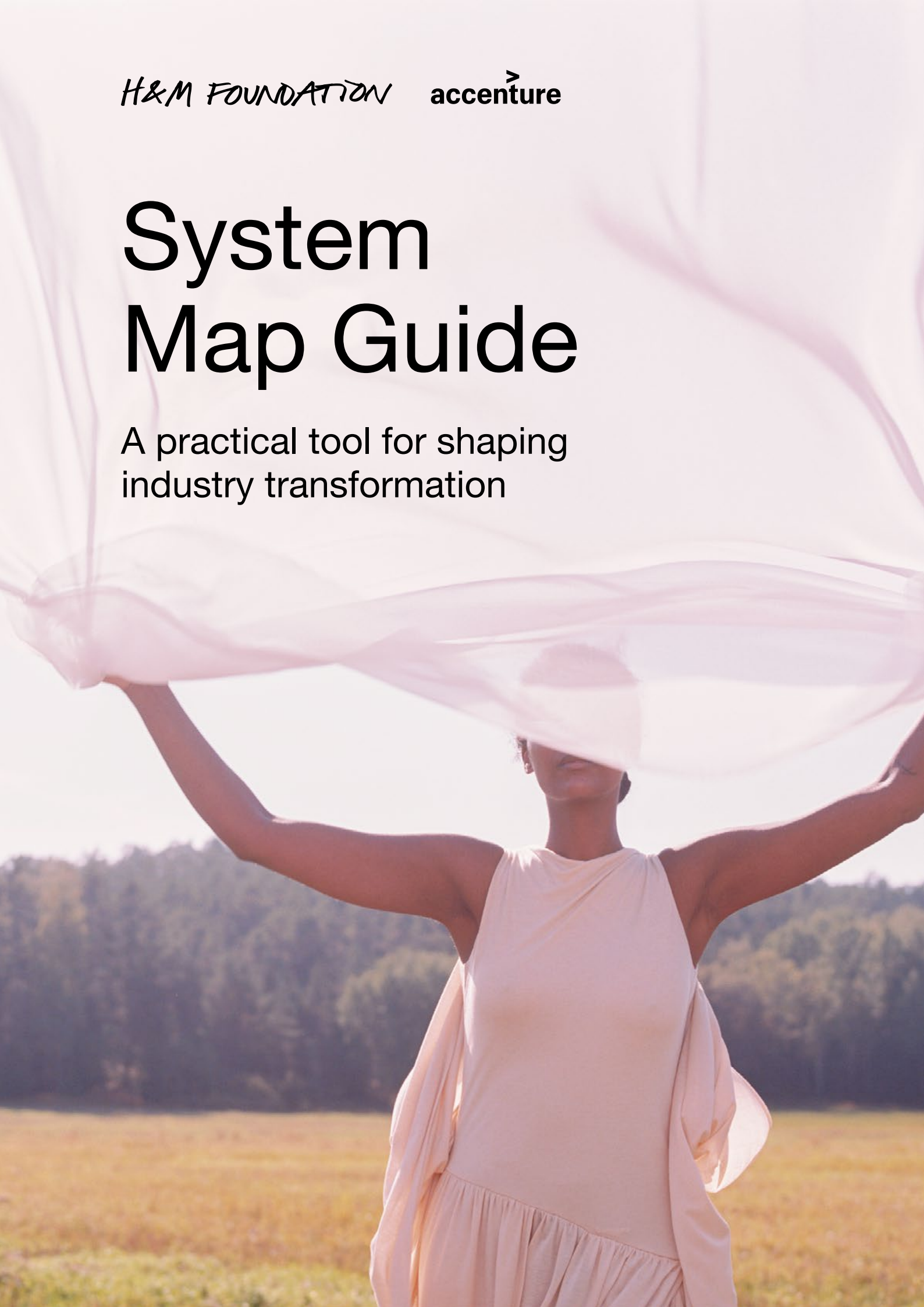


H&M FOUNDATION **accenture**

# System Map Guide

A practical tool for shaping  
industry transformation



- 01** This is H&M Foundation
- 02** The System Map: How might we innovate and decarbonise the fashion industry?
- 03** Components of the map: How do I interpret and use the map?
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The fashion industry faces an urgent question: how might we innovate and decarbonise at the pace the planet requires?

The path to net zero is not only about cutting carbon, but transforming the systems beneath it. We need to rethink energy use, production volumes, materials and waste, and how value is created. Meanwhile, ensuring a just and inclusive transition—clear about who bears the costs, who benefits, and who is meaningfully included in the change.

The H&M Foundation’s System Map offers a common starting point: a practical tool that makes the fashion system visible and usable for anyone in the industry, whether they work within it or influence from the sidelines. Instead of a linear “value chain”, the map shows fashion as an interconnected ecosystem of actors, incentives and feedback loops. This shared picture shifts the conversation from blame and silos to shared responsibility and coordinated action, helping people inside and outside the industry align motivation, influence and resources towards business, social and climate goals.

## ♥ This is H&M Foundation

The H&M Foundation is a philanthropic organisation privately funded by the Persson family, founders and majority owners of the H&M Group. Established in 2013, it operates independently from the H&M Group – financially, strategically, and organisationally – and was created to drive positive change in the textile industry beyond the company’s sphere.

The Foundation envisions a socially inclusive and planet-positive textile industry – one that respects both people and the planet. To realise this vision, the industry must halve its greenhouse gas emissions every decade until 2050 while ensuring a just transition that benefits workers, communities, and ecosystems. The Foundation supports projects across the textile value chain that targets high-emission areas where its strengths can have the greatest impact.

Collaboration lies at the heart of its approach. By connecting and working with a broad network of industry actors, researchers, innovators, and civil society organisations, the H&M Foundation aims to amplify impact and catalyse systemic change across the value chain.

### **Why The System Map**

The Foundation believes in sharing industry insights to drive real change. Making this system map publicly available is one way to foster collaboration, spark collective action, and accelerate the transition towards a net-zero future.



# → How might we innovate and decarbonise the fashion industry?

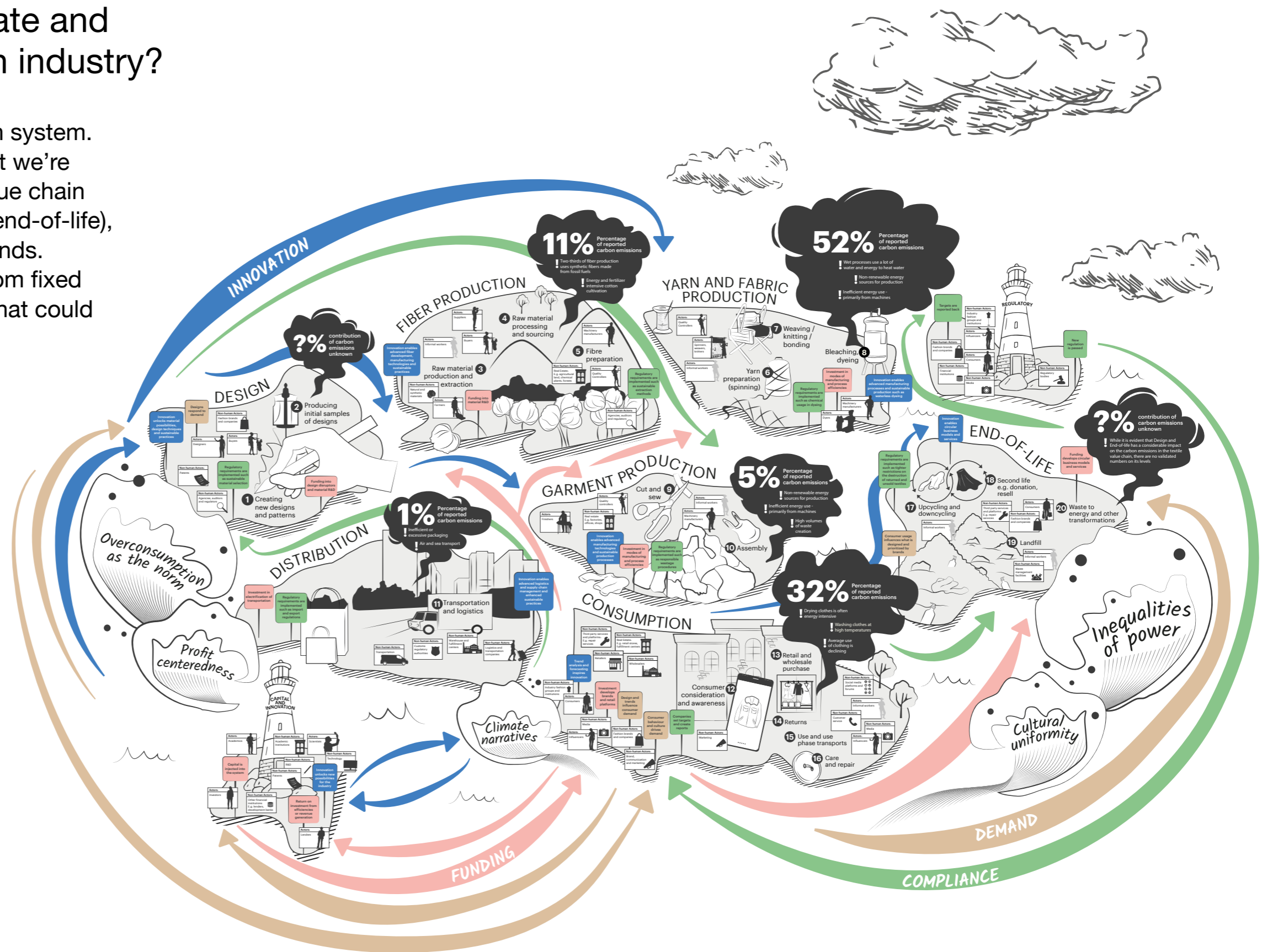
This map shows the current fashion system. It might look a little different to what we're used to. While we often see the value chain in a linear process (from design to end-of-life), this map shows it as non-linear islands. Why? Only when we move away from fixed ways of thinking can we imagine what could be different.

### How the map was made:

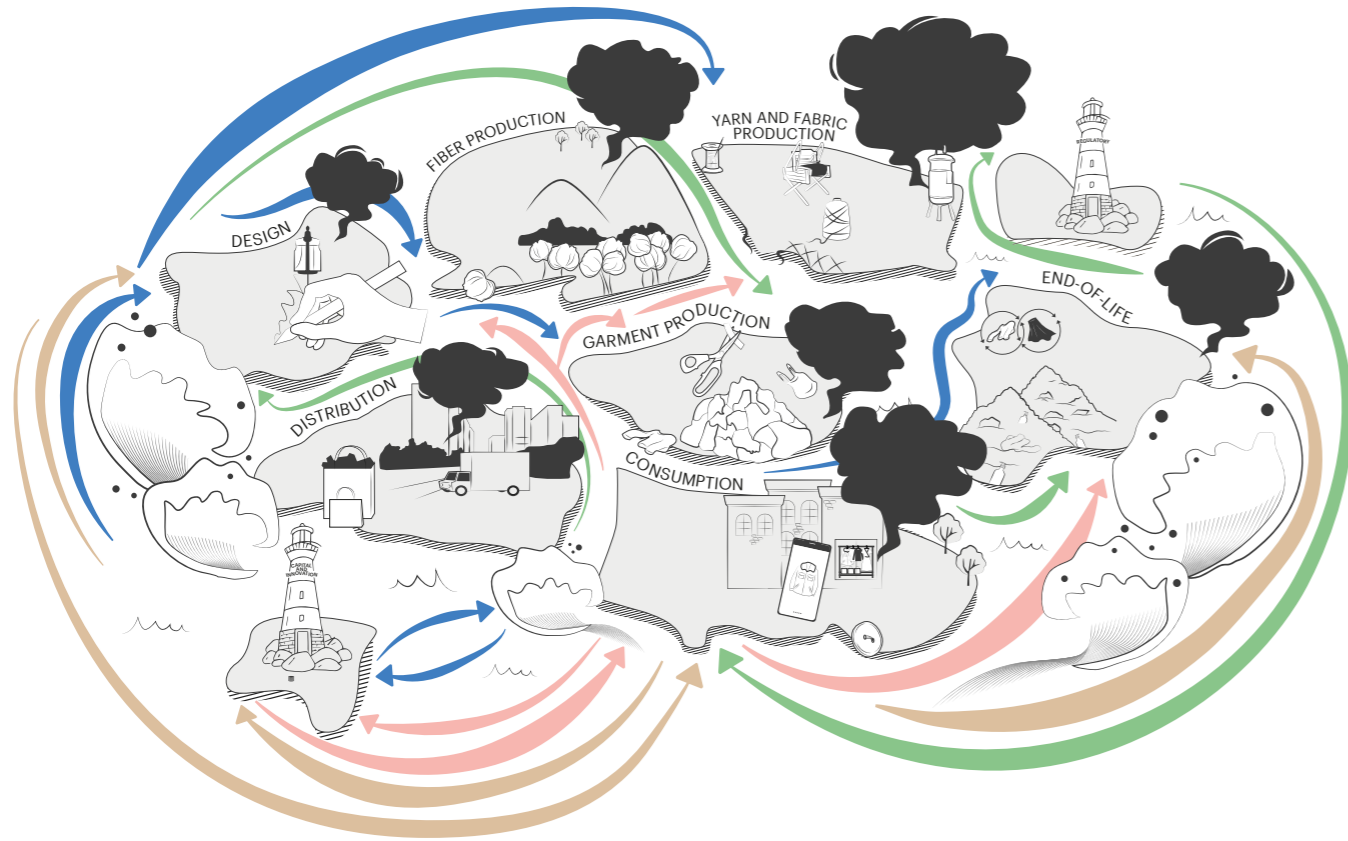
This map was a creative collaboration between Accenture and H&M Foundation. It builds upon Actor Network Theory, which believes that all parts of a system (human, technical, conceptual and socio-cultural) can act and have an influence on one another.

Carbon emissions data is based on an indicative industry assessment, consolidated by Accenture in partnership with H&M Foundation as input to the Global Change Award (February 2024). Carbon emissions percentages are estimated based on external sources, including UNEP Sustainability and Circularity in the Textile Value Chain, 2023 and Environmental Assessment of Swedish Clothing Consumption – Six garments, Sustainable Futures, 2019 (for use-phase transport estimations).

While the information shown on this map has been reviewed by industry experts, supported by data, and created with systems methodologies, the content is illustrative and not exhaustive. Some editorial decisions have been taken for creative and legibility purposes.



## How do I interpret and use the map?

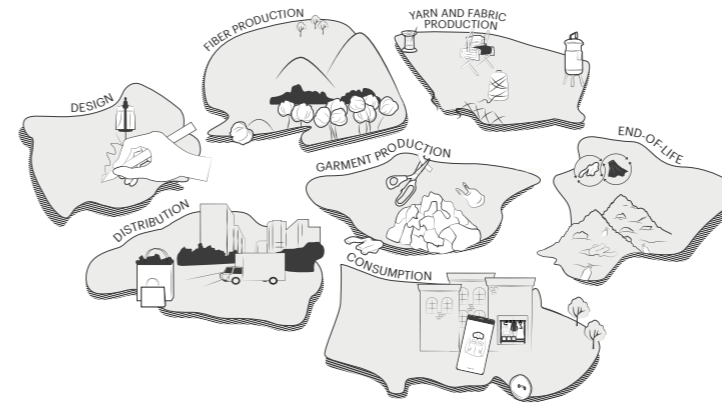


By designing a map that felt invitingly creative, not technical, we can facilitate discussions in the workshop around the important – and sometimes uncomfortable – challenges on the table and to help people who are not usually represented at all to start to tell their story.

It is not a fixed blueprint or “right answer”, but a flexible frame for making sense of the fashion system by bringing key stages, actors and levers into one place. This modular structure helps break a complex system into manageable pieces for analysis, strategy and collaboration.

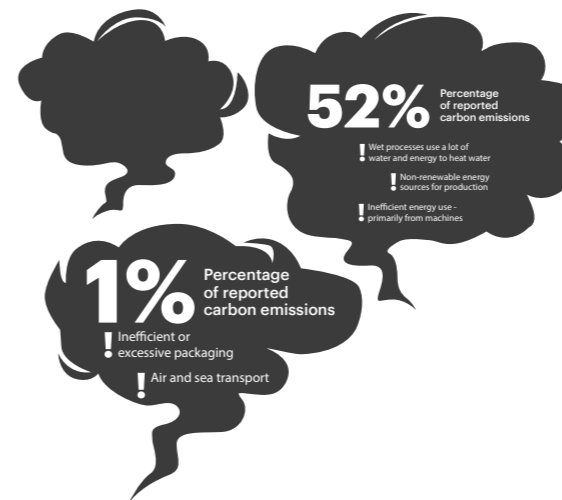
It helps teams see patterns, dependencies and trade-offs that are usually hidden in separate reports or workstreams.

## Map layers



### Layer 1: The Value Chain

Each stage of the process is represented by an island – design, consumption, and so on. This should feel familiar to most of us: it is the value chain.



### Layer 2: Carbon Emissions

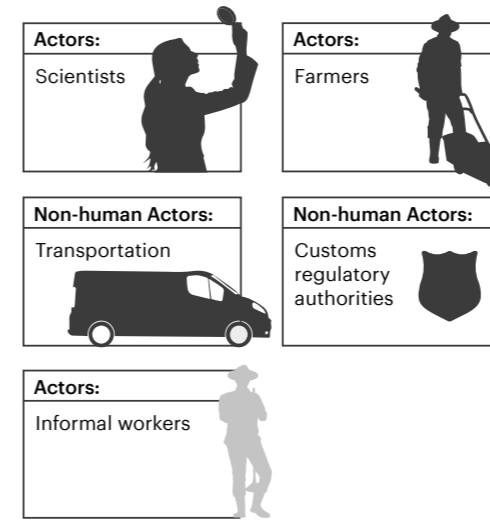
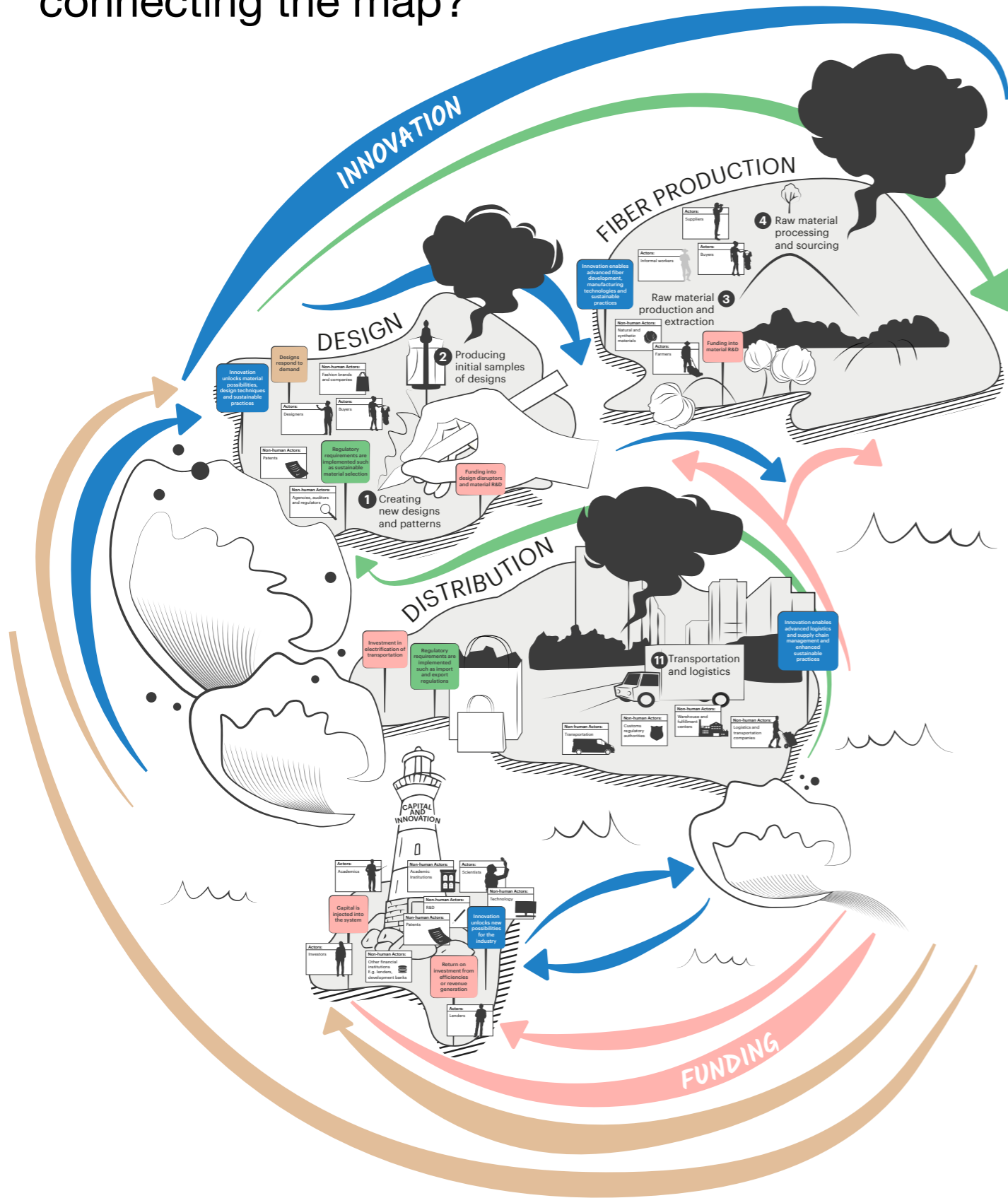
Smoke clouds show the share of emissions for each island or stage. Exclamation marks flag key drivers to spark decarbonisation conversations.



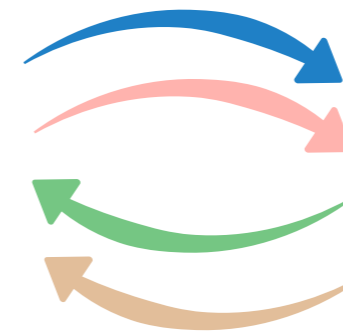
### Layer 3: Systemic Forces

Invisible forces – policy, finance, norms, technology – subtly or forcefully shifting how the system works and, which decarbonisation efforts succeed.

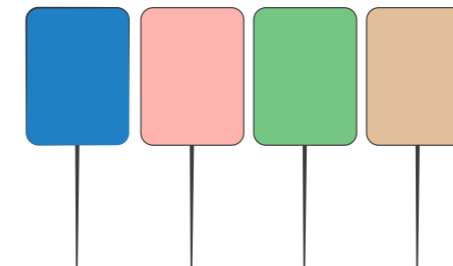
# What are the elements connecting the map?



**Actors** are the people, organisations or technologies that shape the fashion system. On the map we distinguish actors that directly govern and run it (e.g. scientists, farmers, brands, manufacturers) from non-human actors that influence (e.g. transportation, authorities, patents, R&D). **Informal workers** are shown in grey to highlight that, while their role in the value chain is vital, the lack of formal structures make it challenging to monitor and measure the activities they enable.



**Bus routes** trace four concrete flows through the system – regulatory compliance, capital and funding, innovation, and consumer demand. They show how these move between islands on the map, and pinpoint where each flow can either accelerate decarbonisation or lock today’s high-carbon model in place.



**Bus stops** mark leverage points along each route – for example when brands place orders, financiers release capital, regulators set standards, or consumers decide what to buy. They highlight where a change in practice, rule or investment can unblock barriers, amplify enablers and shift how the whole route behaves.



**Lighthouses** represent actors that are not fixed to a single stage of the value chain but influence many parts at once, such as major investors, standard-setters or global initiatives. They signal where system-wide steering power sits and who can shine a guiding light across multiple routes and islands at the same time.

## ✂ What forces are impacting our industry?



Global trends accelerate the need for systemic transformation of the fashion industry.

No single solution will transform fashion; change will come from many shifts interacting over time. These trends invite us to step back, look at the whole system, and rethink where we sit within it, what may be changing around us, and how we can help steer the industry's next chapter.

### What this means for you

These forces require you to adapt, align with new rules, adopt new technologies and build resilience across your value chain, in collaboration with others. The System Map creates a shared canvas to pick up the pen and visualise change.

1. Accenture research, 2025.

2. European Commission, Corporate sustainability due diligence, 2024.

3. India's carbon credit trading system scheme (CCTS), 2025.

4. Down To Earth, Unusual heat scorches Bangladesh as April's consecutive heatwave breaks 76-year record, 2024.

5. International Labour Organization, Working on a warmer planet: The effect of heat stress on productivity and decent work, 2019.

6. Government of Japan, Japan's OECM and related policy, 2025.

## Macro trends

- 01 **Growing geopolitical uncertainty and an emerging era of polycrisis** are disrupting global collaboration and supply chains, pushing private sector actors and NGOs to lead transformation as textiles face shocks to both production and the workers who fuel it.
- 02 **Increasing pressure from textile regulations**, including the EU's Corporate Sustainability Due Diligence<sup>2</sup> and new carbon pricing schemes in Asia<sup>3</sup>, is accelerating accountability across the value chain while triggering supplier pushback and calls for global standards.
- 03 **The politicisation of sustainability is growing**, turning climate policy into a disputed arena, with delayed regulations, regulatory freezes and interventions reshaping dynamics, challenging communication and intensifying conflicts around circularity and green claims.
- 04 **The rapid adoption of AI and digitalisation** is reshaping the value chain and consumer experience, driving efficiency, transparency, and innovation while raising new challenges around ethics, labour, and data governance.
- 05 **Climate risks and extreme weather**, from flooding to extreme heat, disrupt production and endanger workers – as seen in Bangladesh's heatwave in 70 years<sup>4</sup>, which exposed 66 million textile workers and underscored climate-safe workplaces<sup>5</sup>.
- 06 **Material risk and resources scarcity are intensifying**, as biodiversity loss and land degradation threaten access to natural fibres and raw materials and push the industry to diversify sources – with countries like Japan already tightening biodiversity policies in response<sup>6</sup>.
- 07 **Decarbonisation pressures are accelerating**, driving investment in clean energy, shared renewable solutions and new financing models that target funding gaps and major emission hotspots across the textile value chain.
- 08 **Geopolitical tensions are fueling increased localisation and market fragmentation**, demanding regionally tailored, agile strategies that keep pace with shifting regulation, politics and culture.

## 👁️ If you were holding the pen what would the system map look like?

The System Map is a snapshot of how the textile system works today – it is not a fixed answer or perfect picture, but a shared starting point. The map gives everyone a common language and a neutral canvas for designing what needs to change next.

### How can you move the needle?

Change starts with understanding the system and the role you play in it. The System Map helps you see where you sit, who depends on you, and where shifts in behavior, investment or policy could make a real difference – and it's designed to spark conversations that turn good intentions into concrete steps.

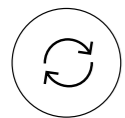
By mapping these roles and interdependencies, we can see where collaboration and targeted interventions can most effectively accelerate impact...



*Where in the system do you have the most power to influence change?*



*Who must you collaborate with to turn ideas into action?*



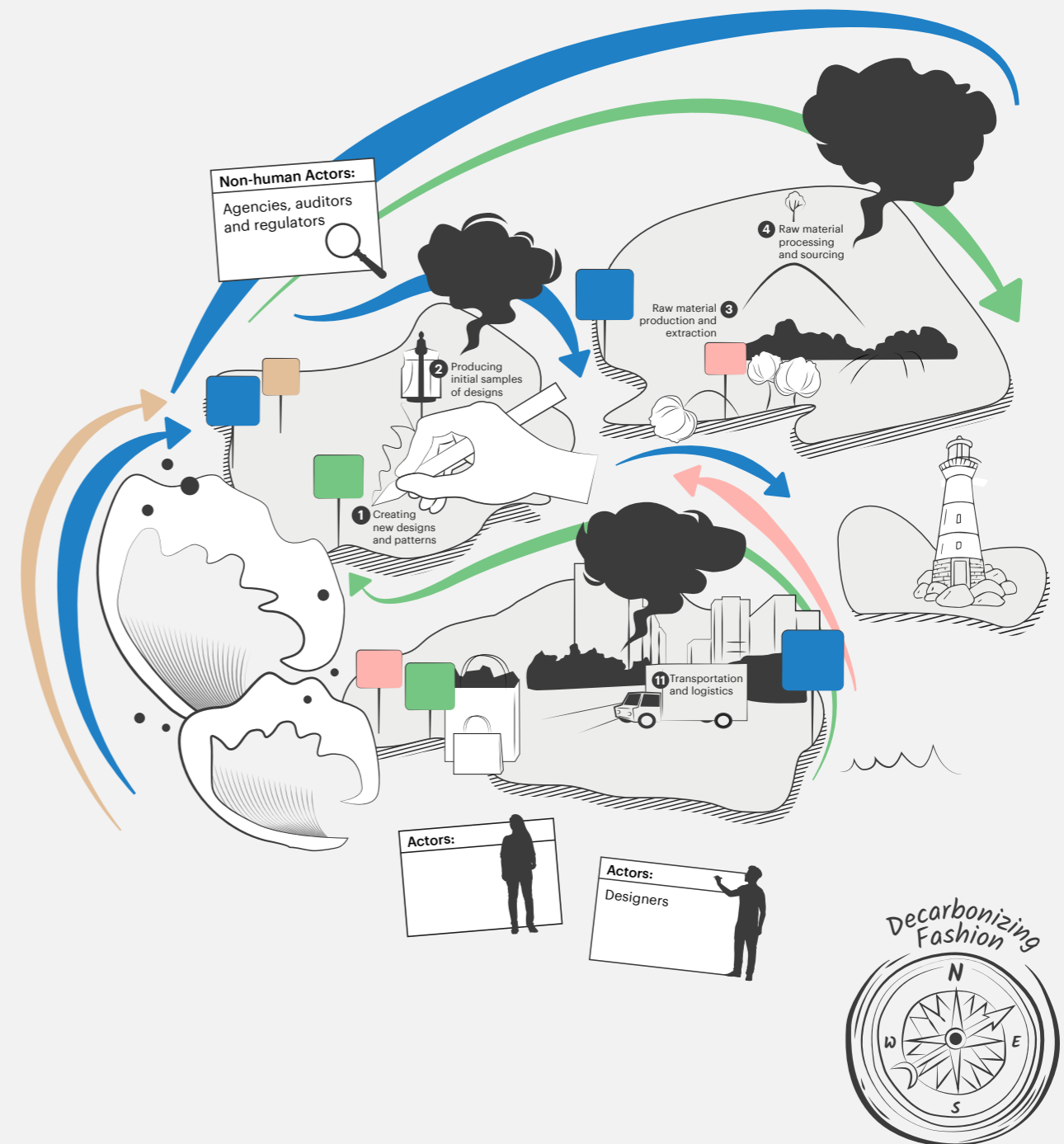
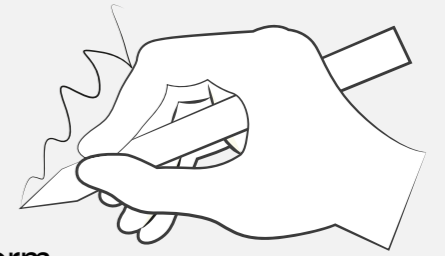
*To reimagine the textile system for a decarbonised future, what change would you prioritise first?*



*What decisions can you make today that signals real commitment to transformation?*

### Now it's your turn

Take the map, pick up a pen and don't be afraid to reimagine. No single actor can transform fashion alone, but when many players move in the same direction, small actions can add up to bold, system-level change.



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