



Item 04 – GRI Sector Standards Project for Textiles and Apparel – Public comment feedback

For GSSB review

Date	03 February 2026
Meeting	26 February 2026
Project	GRI Sector Standards Project for Textiles and Apparel
Description	<p>This document summarizes the significant issues raised by respondents to the GRI Textiles and Apparel exposure draft during the public comment period.</p> <p>The exposure draft was published for public comment from 15 July to 28 September 2025.</p> <p>This document is circulated to the GSSB for review and discussion. The final Basis for Conclusions document will be released upon final approval of <i>GRI XX: Textiles and Apparel 2026</i>.</p> <p>A full version of the comments received during the public comment period is available on the GRI Textiles and Apparel project page: here</p>

This document has been prepared by the GRI Standards Team and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit www.globalreporting.org.

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This document does not represent an official position of the GSSB

1 **About this document**

2 This document summarizes the significant issues raised by respondents regarding the GRI Textiles and
3 Apparel exposure draft during the public comment period from 15 July to 28 September 2025.

4 The document includes feedback from respondents through the public comment survey and email
5 submissions hosted on the [GRI Sector Standards Project for Textiles and Apparel](#).

6 **Introduction**

7 **Objectives for the project**

8 In 2021, the GSSB identified the textiles and apparel sector as a priority due to its wide-ranging impacts on
9 the environment, people, and economies. The project's primary objective is to develop a Sector Standard for
10 textiles and apparel that improves transparency into the impacts of organizations in the sector, enabling
11 complete and consistent reporting. The Sector Standard scope is broad, spanning manufacturing to retail,
12 with requirements applicable to SMEs and large multinational retailers alike. Given the range of
13 stakeholders, disclosures must be flexible to reflect the scale, severity, and range of impacts of the reporting
14 organization. The Standard aims to identify and describe the topics likely to be material for reporting by
15 organizations in the textiles and apparel sector based on the following:

- 16 • their most significant impacts;
- 17 • evidence provided and authoritative references on these impacts; and
- 18 • relevant disclosures listed for reporting.

19 A GRI Textiles and Apparel Working Group (WG) has been appointed to contribute to the development of
20 the exposure draft, as outlined in the [GSSB due process protocol](#). The WG consists of 21 experts across the
21 sector, representing civil society, mediating institutions, business enterprises, and labor and investment
22 institutions.

23 For more information on the project, see the [project proposal](#) and [terms of reference](#).

24 **Scope of the public comment**

25 The GRI Sector Standards for Textiles and Apparel exposure draft was open for public comment, as required
26 by the [GSSB Due Process Protocol](#), from 15 July to 28 September 2025.

27 Respondents were asked to submit their comments on the clarity, feasibility, and relevance of the exposure
28 draft using an online survey. The complete list of survey questions can be found [here](#).

29 Respondents could submit additional feedback by emailing textiles-apparel@globalreporting.org. The
30 feedback was reviewed and analyzed along with the comments submitted through the online survey.

31 In addition, several outreach activities were carried out during the public comment period (PCP). GRI
 32 conducted two global webinars, four regional meetings, three country-specific meetings, and a sector-
 33 specific meeting. The events reached an estimated audience of 1,562 people. For details on outreach
 34 activities, see [Appendix 1](#). Further activities included 15 email campaigns to GRI and textiles and apparel
 35 stakeholders, as well as social media posts throughout the PCP.

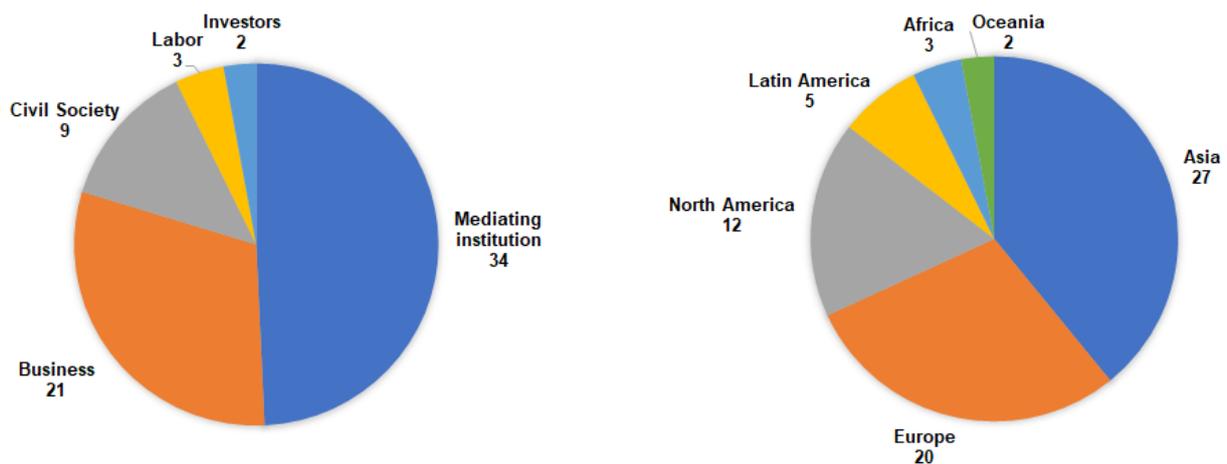
36 Overview of public comment submissions

37 A total of 69 submissions from individuals and organizations were received on the exposure draft. Table 1
 38 shows the disaggregation per format and type.

39 **Table 1. Overview of public comment submissions**

Total submissions		69
Format	Via online survey	68
	Letters or emails	1
Type of submission	On behalf of an individual	21
	On behalf of an organization	48
Anonymity	Public (included in feedback analysis)	64
	Private (not included in feedback analysis) ¹	5

40 The number of comments by topic and area can be found in [Appendix 2](#). The following figures show the
 41 disaggregation by stakeholder constituency and region.



¹ As per the [GSSB Due Process Protocol](#), comments made by respondents to an exposure draft are a matter of public record and are to be published on the GSSB website after the end of the exposure period. These submissions have been read and considered, but have not been included in the final analysis.

42 **Methodology for analyzing comments**

43 The online survey included both closed and open-ended questions regarding the proposed contents of the
44 GRI Sector Standard. The Standards Team reviewed and summarized all public comments. These
45 comments were categorized by relevant section of the Standard (e.g., climate change topic) and by type of
46 comment (e.g., addition to the Standard).

47 Comments were codified to enable anonymized analysis and to facilitate categorization. Each code can be
48 used to identify the origin of a comment, including the submission number (i.e., submission ID), the specific
49 question answered, and whether the response includes multiple parts. Some comments were split into
50 several parts when they contained feedback relevant to different topics or sections of the Standard.

51 Feedback from the GSSB on the exposure draft, which the Standards Team committed to considering along
52 with public comments, was also reviewed during the analysis.

53 **Overview of public feedback**

54 80 % of respondents to the textiles and apparel PCP acknowledged the importance of the GRI Sector
55 Standard for Textiles and Apparel, agreeing with its scope and clarity of expectations. However, various
56 respondents raised a number of challenges, the majority of which related to the feasibility and confidentiality
57 of the reporting data required, particularly accessing the data from suppliers or other stakeholders further
58 upstream in the value chain.

59 Observations on data availability were raised, in contrast to a key element of the Sector Standard: the
60 reporting expectation must go beyond first-tier business relationships, with several topics and numerous
61 disclosures requiring an understanding of the supply chain and data availability that often does not exist or
62 may be inconsistent. Data availability can be challenging for organizations with thousands of suppliers, such
63 as retailers, and, when combined with the fragmented, opaque, and complex nature of the textiles and
64 apparel supply chain, adds to concerns about the feasibility of reporting.

65 Across likely material topics, several comments noted that, given the reporting requirements applicable to
66 such a broad range of organizations (from manufacturing to retail), disclosures may not deliver the
67 comparability sought by GRI due to differences in business models, activities, and the scale of those
68 activities. Several suggestions were shared to clarify the sector profile and scope, on whether extractives,
69 agriculture, consumer, and post-consumer reporting requirements were included. Various adjustments and
70 additions were highlighted for the supply chain disclosure section to provide further clarity on the terminology
71 used and the scope of supply chain reporting throughout the sector standard.

72 On topic-specific feedback, the likely material topics that received the most comments were:

- 73 • Waste, materials and circular economy;
- 74 • Procurement practices;

- 75 • Hazardous chemicals;
- 76 • Supply chain disclosures;
- 77 • Water and effluents; and
- 78 • Non-discrimination, equal opportunity and gender.

79 Suggestions included adjustments to the topic descriptions and disclosures, as well as additions to the
80 existing content.

81 The waste, materials, and circular economy material topic received many comments related to the circular
82 economy, both in the description and reporting sections. There were suggestions to refine and expand the
83 circular economy references and align definitions and concepts more closely with sector-specific
84 authoritative references. This included adding examples of what circular economy practices can entail for
85 organizations across different parts of the value chain, and placing greater emphasis on overconsumption
86 and overproduction as drivers of several environmental and social impacts.

87 Procurement practices, as a likely material topic, received the second-most comments, and it was noted that
88 it is the most critical topic in the entire Sector Standard. The majority of suggestions referred to additional
89 elements that stakeholders suggested should be covered under this topic, for example: ordering, forecasting
90 and payment timeframes; the use and management of subcontracting; and participation in initiatives that
91 promote collaboration within the reporting organization and with its suppliers.

92 **Appendix 1 – Overview of public**
 93 **comment period engagements**

Events	Date	Number of attendees	Target audience
Webinars and virtual meetings organized and hosted by GRI²			
Global			
Global online webinar	21 July 2025	311 registrations, 120 attendees	Worldwide
Global online webinar	15 September 2025	265 registrations, 75 attendees	Worldwide
Regional and country-specific			
Regional webinar for Spanish and Portuguese-speaking Latin America	11 September 2025	261 registrations, 175 attendees	Latin America (in Spanish and Portuguese with simultaneous translation)
Regional webinar for ASEAN	11 September 2025	128 registration, 88 attendees	ASEAN region (Singapore, Indonesia, Malaysia, Thailand, Philippines, Vietnam, Myanmar)
Regional webinar for South Asia	24 July 2025	328 registration, 238 attendees	Bangladesh, India, Sri Lanka
Regional webinar for Africa	28 August 2025	49 registrations, 39 attendees	Africa
Country-specific webinar for Japan	19 September 2025	50 attendees	Japan (in Japanese) arranged by GSSB member Tomoo Machiba
Country-specific webinar for India	18 September 2025	45 attendees	PwC stakeholders in India, with support from WG member Arindam Saha
ITSB Event – Sri Lanka	16 July 2025	125 attendees	Project Lead attending in person.
Sector-specific meetings			
Cascale Annual Meeting – Hong Kong	15-17 September 2025	700 attendees	Allinnettes Go Adigue from GRI's ASEAN Network attended on behalf of the T&A team

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² Event attendees include the GRI team and guest speakers. Registrants who did not attend at the meetings received the recording and presentation slides afterwards.

Appendix 2 – Number of comments by topic/area

