gssbsecretariat@globalreporting.org

Item 03 – GRI 15: Textiles and Apparel Sector Standard 2027 – Basis for Conclusions

For GSSB review

Date	5 October 2026
Meeting	19 November 2026
Project	Textiles and Apparel Sector Standard
Description	This document summarizes the significant issues raised by respondents on the exposure draft of the GRI Textiles and Apparel Sector Standard during the public comment period from 15 July to 28 September 2025. It also outlines the draft GSSB responses to the significant issues based on Working Group discussions and recommendations. As outlined in the Due Process Protocol, this document is not subject to voting approval, does not constitute part of the final Standard, and is non-authoritative. The draft is circulated for review and comment. This document is a draft and will be updated, as needed, following the GSSB approval of *GRI 15: Textiles and Apparel Sector Standard 2027*. The full set of comments can be downloaded from the project page on the GRI website.

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About this document

This document summarizes the significant issues from respondents received on the exposure draft of the Textiles and Apparel Sector Standard during the public comment period (PCP) from 12 July to 28 September 2025.

This document incorporates respondents' feedback received through the public comment form hosted on the Sector Standards Project for Textiles and Apparel webpage and feedback submitted by email.

All of the respondents' feedback, together with an analysis of the issues raised, was considered by the Textiles and Apparel Working Group. The recommendations of the Working Group were shared with the Global Sustainability Standards Board (GSSB) for review and approval.

This document provides a summary of the GSSB responses to the significant issues raised during the public comment period.

The full set of comments can be downloaded from the project page on the GRI website.

Introduction

Objectives for the development of *GRI 15: Textiles and Apparel Sector Standard 2027*

The Global Sustainability Standards Board (GSSB) initiated the GRI Sector Program in 2019 to develop standards that are specific to certain sectors and increase consistency by focusing sustainability reporting on the impacts that matter most. As outlined in the GRI Sector Program description, Sector Standards aim to identify and describe the sectors' significant impacts and stakeholder expectations in terms of sustainable development. At the same time, they aim to provide evidence and authoritative references for the impacts.

The GSSB identified the textiles and apparel sector as a priority for a reporting standard in 2019 because of its wide-ranging impacts on the economy, environment, and people, including human rights. The project proposal for a textiles and apparel Sector Standard was approved by the GSSB, GRI's independent standard-setting body, at its meeting held in February 2022. Following an extensive recruitment process, the GSSB approved the multi-stakeholder Working Group composition of 21 members in July 2023.

The project followed the GSSB Due Process Protocol. Proposed revisions to the exposure draft of the Textiles and Apparel Sector Standard were discussed with the Working Group in full WG meetings, subgroup meetings, and several targeted conversations with individual members. Feedback on the exposure draft was discussed with the GSSB at the February 2026 meeting.

Scope of the public comment

The exposure draft of the GRI Textiles and Apparel Sector Standard was open for public comment from 12 July to 28 September 2025.

The primary objective of the public comment period was to test the relevance, clarity, feasibility, and completeness of the draft contents in relation to the impacts commonly associated with the sector, likely material topics, and the reporting disclosures linked to those topics. The public comment period was also critical for receiving feedback on specific topics and elements of the standard where the project either did not rely on available Topic Standards or where further expertise was needed.

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A range of outreach activities were carried out during the public comment period, including webinars and stakeholder consultation, targeting key regions and constituencies. Comments collected during these activities, though not considered official public comment submissions, were also taken into account when they aided understanding of the official submissions, or flagged a significant issue that was not raised in the official submissions. This series of engagements reached more than 1,500 stakeholders.

Table 1. List of stakeholder events and overview of participation

Event	Date	Number of attendees
ITSB Event – Sri Lanka (in-person)	16 Jul 2025	125
Global webinar	21 Jul 2025	120
South Asia webinar	24 Jul 2025	238
Africa webinar	28 August 2025	39
LATAM webinar	Jul 2025	175
ASEAN webinar	11 September 2025	88
Second Global webinar	15 September 2025	75
Cascale Annual Meeting – Hong Kong	17 September 2025	-
PwC India Webinar	18 September 2025	45
Japan Webinar	19 September 2025	50

Any comments outside the scope of this public comment were compiled and directed to the appropriate team. Along with the developing Sector Standards, the GRI Sector Program supports the enhancement and expansion of the GRI Standards by surfacing issues not previously covered by the GRI Standards. Feedback on Topic Standards received during the standards development process has been collated separately for consideration by the GSSB.

Overview of participation in public comment

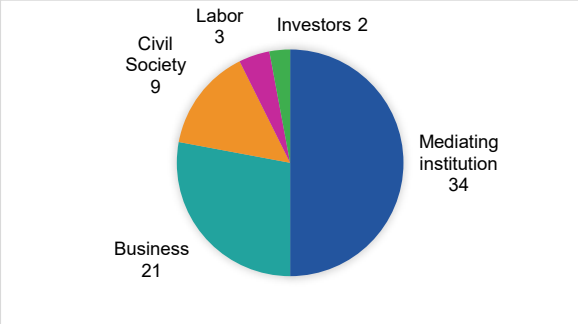
Respondents were asked to submit comments on the exposure draft using an online survey. The link to the survey was made available on the textiles and apparel project page. Respondents could also submit additional feedback via email to texiles-apparel@globalreporting.org.

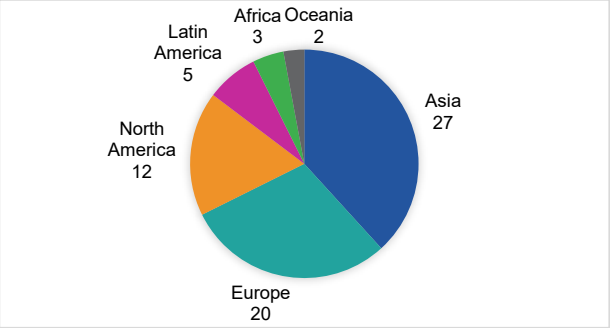
A total of 69 public submissions from individuals and organizations were received on the exposure draft. During analysis of the submissions, these were broken down into over 900 comments across all topics and sections of the sector standard.

Figures 1 and 2 break down these submissions by stakeholder constituency and region. Submissions were received from all five stakeholder constituencies represented by the GSSB: business enterprises, civil society organizations, investment institutions, labor, and mediating institutions. Submissions came from 28 countries, predominantly Asian countries.

Figure 1. Submissions per stakeholder constituency Figure 2. Submissions per region

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For more detail, see:

- The full set of comments received is available to download from the textiles and apparel project page.
- Appendix 1 for an overview of respondents.

Methodology for analyzing comments

All comments submitted by respondents were collated by the Standards Team.

Each comment was categorized according to the public comment topic that it responded to, the relevant section of the Standard, and an overarching theme when relevant. If a respondent raised several different points in one comment, the points were separated as distinct comments.

The qualifiers in Table 2 indicate the percentage of respondents who provided feedback on a significant issue. The survey asked specific questions on new and technical topics within the sector standard, as well as more open-ended questions to encourage respondents to provide feedback on sections of interest to themselves. Consequently, certain sections or disclosures have fewer comments relative to the overall number of respondents.

Table 2. Qualifiers indicating the percentage of respondents who provided feedback

Qualifier	Respondents
Majority	> 50 %
Many	30-50%
Some	10-30%
A few	< 10 %
One	1

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Significant issues and GSSB responses

In line with the GSSB Due Process Protocol, this section summarizes the significant issues raised by respondents during the public comment, outlines proposed changes to the exposure draft of the Textiles and Apparel Sector Standard, and explains why significant changes suggested by respondents were or were not accepted by the GSSB.

The issues included in this document are either significant themes raised by a large number of respondents, or issues that were brought up by a few respondents but led to a significant change in the Standard. Other minor and editorial feedback was received and actioned but is not summarized here.

This document includes references to the exposure draft of the Textiles and Apparel Sector Standard and the final version of *GRI 15: Textiles and Apparel Sector Standard 2027.* The names of the sections and likely material topics as they were in the exposure draft are used to organize the significant issues and when describing feedback.

Identified significant issues have been organized into the following sections:

I. Cross-cutting issues

II. Issues regarding specific sections of the exposure draft

I. Cross-cutting issues

a) Sector scope and profile

The scope of the Textiles and Apparel Sector Standard is from manufacturing through to retail. The scope excludes extraction and primary production of commodities such as cotton and other materials, as these are covered by existing GRI sector standards, such as *GRI 12: Agriculture, Aquaculture and Fishing Sector 2022, GRI 13: Oil and Gas Sector 2021 and GRI 14: Mining Sector 2024*. Beyond retail, i.e. consumer level, is also out of scope as this will be covered by future GRI Sector Standards projects.

The majority of respondents stated that the sector scope was clear and understandable. The PCP did not raise any significant concerns regarding the scope of the sector standard, with most respondents seeking clarification of what was in and out of scope. The sector profile received feedback regarding the inclusion of particular activities and business models, such as e-commerce, ultra-fast fashion, and transport and logistics.

Many respondents raised concerns about the standard's applicability to SMEs, which make up a significant proportion of organizations in the sector. Concerns from respondents highlighted data availability and the feasibility of obtaining reporting data for SMEs, as well as capacity, both internally and financially, to comply with the standard. Respondents raised these concerns across numerous topics in the sector standard.

A few respondents suggested the expansion of the scope to explicitly include additional activities, such as design and academic institutions, fashion designers, research & development institutes and industry associations.

GSSB response:

GRI 15's inclusion of references to B2C business models, such as ultra-fast fashion, business activities such as transport and logistics, and e-commerce was emphasized further in the sector profile, due to the impacts that they contribute to in the sector, with references to these activities included in the topic description of applicable likely material topics throughout the standard. Academia, design, and industry associations were not included in the scope because they are unlikely to contribute to supply chain impacts, as they do not purchase or order goods/materials.

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Regarding applicability to SMEs, GRI Standards apply to any organization regardless of size, type, geographic location, or previous history of reporting. Individual organizations can recognize the local and regional contexts in their reporting. Also, organizations report the material topics that are the result of their materiality assessment. Circumstances for each organization vary, and the organization needs to determine its material topics according to its specific circumstances, such as its business model; geographic, cultural, and legal operating context; ownership structure; and the nature of its impacts. Because of this, not all topics listed in this Standard may be material for all organizations in the Sector. In addition, Requirement 6 in *GRI 1: Foundation 2021* outlines acceptable reasons for omission for disclosures and requirements that organizations cannot comply with (e.g. not applicable, legal prohibition, confidentiality constraints and information unavailable/incomplete). This approach provides SMEs the flexibility called for in the public consultation response to support and advance their reporting journey.

b) Supply chain reporting

In addition to disclosures included in the GRI Topic and Universal Standards, many of which already ask for different forms of information from suppliers and other business relationships, *GRI 15* includes a number of sector-specific disclosures and additional recommendations asking organizations to provide further information about their suppliers and their engagement with them. The public comment questionnaire sought feedback on the overall approach to supply chain reporting reflected in topics such as water and effluents and non-discrimination, equal opportunity, and gender.

A few respondents found the formulation “suppliers with the most significant impacts on X”, used across several topics, to be unclear or overly broad. Because organizations are expected to determine for themselves which suppliers fall within this category, some respondents expressed concern that the approach could lead to inconsistencies in reported information.

Some respondents also raised concerns regarding the feasibility of reporting information about suppliers, citing challenges in obtaining and verifying supplier data, as well as limited leverage over suppliers beyond Tier 1.

GSSB response:

In response to public comment feedback regarding the clarity of the term “suppliers with the most significant impacts on X”, labor-related supply chain reporting in *GRI 15* was aligned with the new GRI Topic Standard on labor rights in business relationships (LRBR). The LRBR Standard follows a due diligence approach and provides a well-established framework for assessing, identifying, and reporting on suppliers that present the highest risks of adverse impacts. This alignment enhances the consistency and coherence of sector-specific reporting in *GRI 15* and provides organizations with a clearer framework for collecting, organizing, and reporting relevant information.

In addition, guidance on how organizations can identify “suppliers with the most significant impacts” has been incorporated into Box 2 of *GRI 15* (for further detail on Box 2, see section c).

Regarding the feasibility of supply chain reporting recommendations, *GRI 15* does not prescribe the supplier tiers that organizations should prioritize when reporting supply chain-related information. This allows organizations to adopt a progressive approach to transparency across reporting cycles, focusing initially on suppliers for which information is more readily available and expanding reporting over time. This flexibility can be particularly helpful for smaller organizations and can reduce the reporting burden.

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II. Issues regarding specific sections of the exposure draft

c) Supply chain disclosure

Regarding the 'Supply chain disclosure' (XX.0.1 in the exposure draft), a majority of respondents considered it to elicit critical information, although many provided feedback for improvement.

A few respondents raised feasibility concerns regarding the information asked for in this disclosure. They argued that many organizations have limited visibility beyond Tier 1 suppliers, particularly in regions where informality and subcontracting are prevalent. They also highlighted the economic burden of reporting on suppliers beyond Tier 1, especially for smaller organizations. Another respondent noted that some requested information could be commercially sensitive, creating confidentiality concerns.

Conversely, a few respondents proposed expanding the disclosure by asking organizations to report all known suppliers, from raw material to finished product, in alignment with the Transparency Pledge[1]. They also suggested asking whether the reported information is aligned with the Open Apparel Registry[2].

Some respondents found the term "suppliers with the most significant impacts" ambiguous and noted a lack of clarity regarding the criteria for determining such suppliers (e.g., business volume, geographic risk, environmental factors). They requested additional guidance on how to make this assessment so that the reported information is meaningful and comparable. Respondents also suggested strengthening the disclosure by aligning it with established due diligence frameworks such as the *OECD Guidelines and the UN Guiding Principles on Business and Human Rights*.

A few respondents called for stronger integration between Disclosure XX.0.1 (in the exposure draft) and other supply chain-related reporting in the Standard, including the additional reporting recommendations under 'Water and effluents' and 'Non-discrimination, equal opportunity, and gender'.

Two respondents requested that the Standard provide a materiality map by supply chain tier to support organizations in identifying significant impacts across their supply chains.

GSSB response:

GRI 15 includes a 'Supply chain disclosure' section, placed before the likely material topics in the Standard and composed of two additional sector disclosures; derived from the single disclosure in the exposure draft (XX.0.1). Additional sector disclosure 15.0.1 asks organizations whether they publish a list of suppliers and asks for information about the level of detail provided in that list. This approach serves a dual purpose. First, it addresses concerns regarding feasibility and reporting burden by focusing on existing reporting practices rather than introducing new reporting expectations. Second, it responds to well-established stakeholder expectations, including those of recognized sector organizations and initiatives working to improve labor and environmental conditions in textile and apparel value chains, as well as feedback from information users received during the public comment period calling for brands and retailers to disclose suppliers beyond Tier 1.

Disclosure 15.0.1 also asks whether the publicly available supplier list aligns with a sector-specific standard or initiative. In line with the feedback received, the disclosure includes footnote 2, which explicitly references the Transparency Pledge and the Open Data Standard for the Apparel Sector, given these are widely recognized examples of good practice in the sector. These initiatives also help safeguard sensitive supplier information through the use of anonymized supplier identifiers.

To address concerns regarding the term "suppliers with the most significant impacts", the final Standard introduces 'Box 2 – Identification of suppliers with the most significant impacts in the textiles and apparel sector'. This box provides guidance on how organizations can identify such suppliers and aligns with the *OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector*. It consolidates guidance from authoritative sector instruments and provides organizations with a clearer basis for identifying priority suppliers according to their impacts.

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[1] Welcome | Transparency Pledge
[2] Open Supply Hub

The supply chain disclosure in *GRI 15* also includes additional sector disclosure 15.0.2 to strengthen the connection between the information generated through this disclosure and the supply-chain specific reporting recommendations contained elsewhere in the Standard. Disclosure 15.0.2 asks organizations to identify, for each material topic, the tier(s) in which the most significant impacts have been identified and the percentage of suppliers within those tiers that have been identified as having the most significant impacts, relative to the total number of known or estimated suppliers in the same tier.

This disclosure is accompanied by an example table (Table 3) to help organizations structure the reported information. The table provides a visual representation that can facilitate a better understanding of the reported information for information users and other stakeholders. While the Standard does not prescribe where impacts occur across the value chain, the table can help organizations provide information with a materiality mapping of where impacts are most concentrated within their value chains.

d) Water and effluents

Water and effluents feedback from most respondents supported the scope of the topic; however, respondents raised concerns about data availability and reporting feasibility for SMEs, and recommended developing guidance to support these organizations with reporting.

Other respondents recommended that the topic include further reporting on technical areas of water and effluents, with one respondent noting that these additional disclosures would make the information more comparable, especially for wet-processing manufacturers.

The suggested technical disclosures for water and effluents focused on effluent storage, management and testing, and the use, management and efficiency of treatment plants in own operations and suppliers. A respondent suggested focusing an additional recommendation on "reporting the total number and the percentage of existing suppliers assessed for impacts on water and effluents" on suppliers which are located in water-stressed regions, noting that revealing where supply-chain risks are concentrated would minimize additional complexity and enhance the usefulness of the reporting. Another respondent recommended including highly technical disclosures on specific effluent testing, such as chemical oxygen demand per kilogram of output, key hazardous organics, adsorbable organic halides, and key metals, as well as other suggested disclosures.

GSSB response:

The likely material topic on water and effluents (15.3) was modified to include additional disclosures on effluent treatment plants (ETP) and their management (15.3.3). These disclosures seek further information on the reporting organization's use of an effluent treatment plant (ETP), which is critical to understanding how organizations manage their effluents. Additional sector recommendations were placed in 15.3.5 for reporting on substances of concern, and their supply chain's management of water discharge.

Recommendations that were already included within disclosures of the topic standard (GRI 303) or indicated within the guidance for the disclosures of the Topic Standard were not implemented.

Additional sector recommendations that were considered not feasible to report for all organizations and/or where data availability was considered an issue were not included in the final Standard.

e) Hazardous chemicals

A few respondents called for reporting on commitments to phase out hazardous chemicals, as well as measures taken by organizations to replace or substitute hazardous chemicals with safer and more sustainable alternatives. Another respondent suggested adding reporting for chemical inventories that comply with a selected Manufacturing Restricted Substances List (MRSL).

Some respondents perceived this topic as being primarily focused on organizations involved in production and manufacturing, with limited reporting expectations for brands or other organizations not directly engaged in textile production. They proposed adding a disclosure on how organizations monitor or verify their suppliers, including how subcontracted or lower-tier suppliers comply with agreed chemical management standards. Another respondent suggested including a disclosure on

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how brands and retailers provide financial and technical support to their suppliers in adopting safer chemical management practices.

One respondent requested including the Apparel and Footwear International RSL Management (AFIRM) Restricted Substances List in Footnote 3 (under the third recommendation in Disclosure 3-3, XX.4.1 in the exposure draft), alongside the reference to the ZDHC Foundation (Zero Discharge of Hazardous Chemicals), as another example of a recognized international framework.

GSSB response:

The likely material topic on chemical use (15.4) aims to improve consistency with the content of the description and reporting section and, in its final form, includes two additional reporting recommendations related to phasing out the use of hazardous chemicals, alongside the disclosures and reporting recommendations included in the exposure draft. These new reporting recommendations focus on the organization's policies or commitments to phase out the use of hazardous chemicals (additional sector recommendation 15.4.1) and on reporting specific reduction targets for each hazardous chemical used, including timelines for achieving those targets (additional sector disclosure 15.4.10).

The final Standard does not cover aspects about substitution of hazardous chemicals with 'more sustainable alternatives', as this term lacks a sufficiently precise and broadly agreed definition and could result in information that is neither comparable across organizations nor useful for decision-making.

GRI 15 also includes two additional sector disclosures on chemical inventories maintained by organizations and their suppliers. These disclosures ask organizations to report the percentage of chemical products used at each operating location that comply with an internationally recognized RSL or MRSL (additional sector disclosure 15.4.7), and the percentage of suppliers that comply with or have developed their own RSL or MRSL (additional sector disclosure 15.4.9).

In addition, a new additional sector recommendation (15.4.1) asks organizations to describe how they engage with suppliers on safe chemical management practices, including through training and financial support, among others.

A reference to the AFIRM Group is present alongside ZDHC in Footnote 6 (under the third recommendation to Disclosure 3-3, 15.4.1), given its widespread use within the sector and its recognition as an authoritative reference.

f) Waste, materials and circular economy

Regarding the intersection of waste and circular economy, some respondents from a diverse range of constituencies called for the inclusion of post-consumer textile waste within the Standard, as well as metrics on take-back schemes, including the volume of textile waste collected through such schemes. Respondents considered this particularly important given the large amounts of waste generated by the sector and the limited responsibility retailers are often perceived to assume for managing this waste. Relatedly, a few respondents also requested reporting on time-bound waste reduction targets covering both pre-consumer and post-consumer stages. A couple of respondents further proposed including reporting on waste management facilities and practices in manufacturing and processing plants.

Given the low rates of fiber-to-fiber recycling in the sector, a few respondents proposed including reporting the proportion of recycled fibers derived from textile inputs, thereby distinguishing textile-to-textile recycled content from recycled inputs originating from other sources, such as plastic bottles.

One respondent suggested refining and expanding reporting on fiber fragmentation, including the use of fiber shedding tests and actions taken by the organization to reduce the impact of fiber fragmentation and address fiber loss and the release of fiber fragments.

A few respondents from different constituencies emphasized the need for brands and retailers to report production volumes. They argued that this is a well-established expectation among stakeholders, including environmental organizations, civil society groups, and investors. According to these respondents, production volume is a critical metric for addressing overproduction and can

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provide important context for other reported information, such as GHG emissions intensity and the use of subcontracted facilities within the supply chain.

GSSB response:

Based on public comment feedback, *GRI 15* includes an additional sector disclosure (15.5.11) on take-back schemes focused on brands' and retailers' responsibility for the recovery of post-consumer textile waste. Although waste processing facilities are not within the scope of this Standard, as they are expected to be addressed in a future utilities Sector Standard, it was considered important to include reporting on the actions brands and retailers take to support the recovery of post-consumer textile waste.

Regarding waste reduction targets, *GRI 15* includes an additional sector recommendation (15.5.7) asking organizations to report waste reduction targets alongside the information required by the Topic Standard disclosure.

Under additional sector disclosure 15.5.1, *GRI 15* includes a recommendation on waste management practices at manufacturing sites, including waste segregation, collection, storage, treatment, and final disposal. In alignment with ZDHC and related to waste management, *GRI 15* also includes a recommendation asking organizations to describe their process to collect, store, and dispose of textile sludge.

GRI 15 also includes an additional sector recommendation (15.5.3) on fiber-to-fiber recycling, to complement the requirements under Disclosure 301-2 Recycled input materials, reflecting the importance of this form of recycling and its current scarcity relative to other recycling streams, such as those using recycled plastic inputs.

The additional recommendation (XX.5.6 in the exposure draft) on "actions taken to prevent the generation and manage the impacts of fiber fragments" has been expanded to include reporting on whether the organization conducts fiber shedding tests on materials and products (15.5.6 in the final Standard).

GRI 15 also includes an additional sector disclosure (15.5.10) on production volume, measured as the number of units produced, including those sourced from suppliers. While production volume is often considered commercially sensitive information, stakeholder expectations regarding transparency in this area continue to increase. There is growing recognition within the sector that production volume is a critical metric for addressing overproduction and for providing context to other reported data.

The two additional sector disclosures included in the exposure draft under this topic (XX.5.10 and XX.5.11) were moved to 'Topic 15.18 Supply chain traceability' in the final Standard, as it was considered conceptually more appropriate for these disclosures to be located under that topic. Further information is provided in section (n) below.

g) Rights of Indigenous Peoples

From the respondents who provided feedback on rights of Indigenous Peoples, two recommendations emerged: inclusion of free, prior, informed consent (FPIC) as a broader engagement with suppliers, and the linkage of this topic to other likely material topics within the Sector Standard. For FPIC, it was recommended that the current reporting expectations expand their scope beyond 'cultural heritage' and also include sourcing materials and products.

GSSB response:

GRI 15's likely material topic on the rights of Indigenous Peoples (15.6) has been refined to include references to other likely material topics that are pertinent to the rights of Indigenous Peoples. The additional links refer to the topic of waste, materials, and circular economy, as well as procurement practices. Further references to the topic of rights of Indigenous Peoples under other GRI Sector Standards, *GRI 14: Mining Sector 2024* and *GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022* were also added. The references to other likely material topics and other GRI Sector Standards are so that Indigenous Peoples and local communities' rights are proactively considered across a range of topics within the textiles and apparel sector, as well as other sector activities and impacts, such as oil and gas, to have a greater understanding of the impacts, both positive and negative, that

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the reporting organization may be contributing to, and to not only address impacts in the context of violations.

An additional sector disclosure was added (15.6.3), based on the public comment recommendation, on obtaining FPIC. This includes the organization's approach, as well as that of its suppliers, to obtain FPIC, whether it was mutually agreed upon and if the agreement was made publicly available, to include a link to this. This is now in addition to the existing additional disclosure (15.6.4) on cultural heritage.

h) Freedom of association and collective bargaining

The likely material topic on freedom of association and collective bargaining received feedback from a few respondents recommending that additional reporting on homeworkers and their access to freedom of association and collective bargaining should be included. They recommended that disclosures should include reporting on measures that organizations have in place to support homeworkers' participation in social dialogue and to support their right to freedom of association and collective bargaining. It was noted that in many countries, homeworkers are not recognized as employees under labor law, so they are not entitled to these rights and are also excluded from social dialogue.

GSSB response:

GRI 15's description for the likely material topic of freedom of association and collective bargaining (15.9) was amended to highlight the restrictions that homeworkers, as well as other types of informal workers, have in their ability to participate in freedom of association and collective bargaining.

The recommendation to include reporting on homeworkers was not included, as the current GRI Topic Standard for freedom of association and collective bargaining has a disclosure, which includes homeworkers (407-1), requiring reporting on the organization's own operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk. Disclosure 407-1 also includes reporting on measures taken by the organization intended to support rights to exercise freedom of association and collective bargaining.

i) Non-discrimination, equal opportunity, and gender

Many respondents noted that the reporting expectations for this topic were overly ambitious, citing the extensive disclosures and additional sector-specific reporting, including expectations to report data from suppliers, which some considered unattainable or impractical. Conversely, a few respondents considered the reporting disclosures and recommendations as eliciting critical information.

Additional reporting recommendations under Disclosure PARE 1 Policies for workers with family responsibilities (XX.10.3 in the exposure draft) and under Disclosure REWO 5 Basic gender pay gap (XX.10.8 in the exposure draft), which asked for information on suppliers' parental leave policies and suppliers' gender pay gaps, respectively, were identified as particularly challenging due to limited access to the relevant data.

One respondent proposed including disclosure of the percentage of women in supervisory roles relative to the total number of female workers as a metric for assessing gender equity.

GSSB response:

Based on feedback received, the likely material topic on non-discrimination, equal opportunity, and gender (15.10) includes a more streamlined reporting section than the exposure draft. The recommendations under PARE 1, DIVE 2, and REWO 5 align with the labor Topic Standard for labor rights in business relationships, which follows a due diligence approach focused on identifying suppliers with the most significant impacts. This alignment streamlines reporting recommendations while retaining the core information sought and improving coherence and practicality for organizations collecting and reporting data. For example, recommendation 15.10.3 asks organizations to disclose information not only for their own operations, as required by the Topic Standard disclosure, but also for suppliers with the most significant impacts.

In response to concerns regarding data availability and reporting feasibility, two additional reporting recommendations included in the exposure draft were removed from *GRI 15*: XX.10.3 (in the exposure draft) concerning suppliers' policies on paid leave for workers with family responsibilities;

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and (2) XX.10.6 (in the exposure draft) concerning diversity categories within the governance bodies of suppliers with the most significant impacts on diversity and inclusion.

The final Sector Standard retained the recommendations under REWO 5 (15.10.8). Although data collection may present challenges, particularly for smaller organizations, larger organizations in the sector commonly obtain wage-related information from suppliers' workers through social assessments. In addition, the GRI Standards support a progressive approach to data collection and reporting, enabling organizations to expand the scope and quality of disclosed information over time.

Also in response to public comment feedback, *GRI 15* includes an additional sector recommendation (15.10.6) asking organizations to disclose the ratio of women to men in managerial and leadership positions for each supplier with the most significant impacts on diversity and inclusion.

The exposure draft included an additional sector recommendation (XX.10.10) concerning the treatment of pregnant workers and the termination of their employment. In the final Standard, this recommendation became 15.10.3 because the recommendation specifically addresses pregnant workers. It was considered conceptually more coherent to group it with disclosures related to working parents and caregivers.

j) Employment

Input was received from some respondents on the topic of employment. Half of the feedback concerned the inclusion of training and career development disclosures; one respondent recommended including disclosures on training, highlighting their importance for empowerment, retention, industry resilience, and supporting a just transition. The remaining feedback noted that the description of 'homeworkers' in the topic description could have a negative impact by driving it further underground, as the Sector Standard describes the possible negative impacts. Another respondent recommended the need to include reporting specifically on 'homeworkers' and proposed including an additional sector recommendation specifically asking for recruitment policies of migrant workers.

GSSB response:

GRI 15's likely material topic on climate change (15.1) includes training and career development under the disclosure on just transition (102-3), therefore already covering the recommendations to include additional disclosures on this topic.

The topic description of employment (15.12) has retained references to homeworkers. The possibility of negative impacts as a result of the topic description is outweighed by the effect of not including homeworkers. Homeworkers are an underrepresented worker group within the sector, and highlighting the impacts on them via the topic description is important.

An additional sector recommendation (15.12.4) was included covering recruitment and recruitment fees for homeworkers. This topic disclosure already covers recruitment policies for migrant workers, and therefore it is not necessary to add a sector recommendation on this.

k) Remuneration and working time

A few respondents provided feedback on the likely material topic of remuneration and working time and proposed two additional sector-specific recommendations. The first was to expand the reporting under social protection coverage to include workers in the supply chain, given that non-payment or underpayment of social insurance and social security contributions is among the most common forms of non-compliance in textile manufacturing facilities. The second was to include a recommendation to disclose cost-of-living information for workers in the supply chain, as the exposure draft of *GRI REWO: Remuneration and Working Time 202X* currently covers cost-of-living metrics only for employees and workers who are not employees, and not for supply chain workers.

GSSB response:

Based on the feedback received, the likely material topic of remuneration and working time (15.13) includes an additional recommendation under that asks organizations to report information on potential incidents of social protection violations in the supply chain (15.13.7). In addition, the Standard includes a recommendation (15.13.1) for organizations to report on actions and commitments undertaken to address the gap between basic pay and cost-of-living estimates for workers in the supply chain.

These issues were considered particularly important, as REWO addresses them only in relation to employees and workers who are not employees, and does not extend coverage to workers in the supply chain.

l) Procurement practices

Respondent feedback on the likely material topic of procurement practices (15.14) was overly positive, with the majority of respondents recognizing its significance, but noted that the level of ambition was too low, with one of the main themes being the need to provide further transparency on the buyer/supplier relationship and the impacts that may be generated from these relationships. Many respondents highlighted impacts to workers from subcontracting, homeworkers, and transport and logistics workers. They also noted how price-driven negotiations, which can lead to the use of poorer quality materials, may result in further environmental impacts from fiber fragmentation and the use of alternative chemicals that could result in significant human and ecological impacts from improper use and management.

Respondent feedback raised the economic impacts of ultra-fast fashion and the sector's digitalization. These impacts are closely linked to buyer/supplier relationships, a key part of procurement practices, with buyers requiring suppliers to participate in buyers' procurement portals and online tools, creating barriers for suppliers. Digital tools can also contribute to negative impacts such as excessive working times or forced labor, as management can overstate their capacity and accept work beyond their resources. Respondent feedback also noted the growth of 'Delivery Duty Paid' (DPP) arrangements, which relate to where financial liabilities are taken within the supply chain and can have negative impacts on manufacturers.

Respondents' recommendations were to add additional or expand existing disclosures on the buyer/supplier relationship, including: the length of relationship with suppliers, turnover of suppliers, responsible exit/termination and changes to orders, financial obligations to buyer/supplier relationships, percentage of orders that fall outside agreed payment timeframes, compensation policies of canceled orders, and the methodologies used to ensure that payments are covering the actual cost of labor.

GSSB response:

GRI 15's likely material topic on procurement practices (15.14) has been amended to reflect the respondent feedback. The topic description now references the impacts generated from the buyer/supplier relationship that may occur within a highly competitive and opaque supply chain, especially beyond Tier 1.

The topic description now includes reference to: the use of subcontracting; homeworkers and transport and logistics workers; the economic impacts of ultra-fast fashion/digitalization of the sector; the participation in collaboration and investment initiatives, supporting the development of long-term relationships as well as termination; and financial liabilities of organizations in the supply chain.

Five points of reporting have been added in this topic, under the recommendation to include further disclosures on the buyer/supplier relationship (15.14.1). Under this additional sector recommendation, subcontracting negative impacts from orders, financial liability and responsibility, economic inclusion, and termination of business relationships were included.

A new sector disclosure focusing on participation in collaboration initiatives with suppliers has been added (15.14.2).

m) Conflict-affected and high-risk areas

The majority of respondents supported the scope and inclusion of conflict-affected and high-risk areas (CAHRAs) within the standard. Respondents shared that the bibliography should include specific guidance, such as OECD or UN documents regarding the definition of CAHRAs and how to identify them. Other respondents suggested that the standard should include disclosures on the sourcing of products and materials from CAHRAs.

GSSB response:

GRI 15's topic on conflict-affected and high-risk areas (15.17) received feedback, of which the majority were suggestions for disclosures already covered by existing disclosure requirements, or to

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include specific guidance on CAHRAs that is already included in the Standard or part of other GRI Standards, such as legal compliance under *GRI 2: General Disclosures 2021*.

An additional disclosure (15.17.2) on listing products and materials that are sourced from a CAHRA and a description of how these were identified is now included. Amendments were made to the existing disclosure (15.17.3) to now include how CAHRAs were identified.

n) Supply chain traceability

The majority of respondents supported the scope of the topic on supply chain traceability (15.18), but recommended adding more detail to the reporting, such as material volumes and the percentage of supply chains traced. Respondents recommended amending the topic description to emphasize the collaborative approach that should be taken to conducting traceability, as there is an inconsistency between buyer practices, which can drive supply chain opacity, and their supplier requirements for traceability.

A respondent noted that supply chain traceability should include downstream waste, up to downstream buyers/stakeholders (as far as retailers). This should be addressed by additional disclosures on the organization's gaps in traceability and how they plan to address them, suggesting the inclusion of locations as well as compliance with environmental and social standards of downstream waste management partners. In addition, they suggested including recycled materials and downstream waste flows, providing stakeholders with an understanding of the organization's supply chain impacts.

One respondent suggested an additional disclosure that requests reporting organizations to explain how they determine the allocation of their verification activities. This disclosure could include metrics such as the total percentage of production volume or production units, use of geographical risk indicators (country or region) in supplier screening, and that product complexity factors should trigger enhanced verification, with the reasoning being that this would allow stakeholders to assess the robustness and effectiveness of the reporting organizations' traceability controls.

Two respondents recommended additional disclosures on the percentage of product volume/value with full traceability to Tier 1-4 and, where tracing to Tier 4 is not possible, the proportion of supply traceable to each supply chain tier. This structure would allow reporting progress over time and acknowledge the difficulty of tracing deeper into the supply chain. They noted that the scope of the traceability should be expanded to include all materials and products, not just those with the most significant impact.

One respondent raised the need to include animal-based products and the welfare of animal-derived products used in the sector, noting that the Standard does not properly address the procurement and sale of animal-derived products, which are linked to animal suffering, biodiversity loss, and reputational risks.

One respondent noted that the request for the level of traceability may lead to varying threshold interpretations and that the disclosure would be clearer if expectations to national, regional, or other levels were distinguished.

GSSB response:

The description for the likely material topic of supply chain traceability (15.18) describes the complexity of supply chain traceability between buyers and suppliers. Links between supply chain traceability and other topics, such as waste, materials and circular economy, and procurement practices were included to demonstrate how this topic should not be considered in isolation from other likely material topics.

Disclosure 15.18.1 (on the management of the material topic) includes a disclosure on limitations in supply chain traceability and how these are addressed to provide visibility on the challenges of implementing traceability along the supply chain.

The additional sector disclosure 15.18.2 on traceability of products and materials sourced was revised to include the assessment process used to identify products and materials with the most significant impacts, including the criteria used, to ensure comparability of reporting on supply chain traceability. This requirement supports reporting on the level of traceability in place for each product or material

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sourced with the most significant impacts and whether it can be traced to a specific point of origin/regional/national level, which was already included in the exposure draft.

Disclosure 15.18.3 on traceability certification, previously under the likely material topic of Waste, material and circular economy (15.5), was expanded to incorporate a breakdown by supply chain tier of the percentage of sourced volume certified to internationally recognized standards, including a chain-of-custody component.

A disclosure on animal-based fibers, previously also included under Topic 15.5, was refined and moved to this topic (15.18.4). The disclosure seeks information on the percentage of the volume of animal-based fibers or products sourced that is certified to internationally recognized third-party animal health and welfare standards, including a chain-of-custody component, with a breakdown by animal-based fiber or product and internationally recognized standards.

The GRI glossary includes definitions of relevant terms that can support reporters in the implementation of the standard.

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Appendix 1. Overview of respondents

Table 3. Overview of the public comment respondents

Representation	Name	Country	Region	Stakeholder constituency[3]
Organization	Sheikh Shuchita Jahan Sneha	Bangladesh	Asia	Business
Organization	Allison Corkery	South Africa	Africa	Labor
Individual	Ada Ita	Mexico	Latin America	Mediating institution
Organization	Cigdem Varol	Turkey	Europe	Business
Organization	Melike Oya Kader	Turkey	Europe	Business
Organization	Nilunga Wijerathne	Sri Lanka	Asia	Business
Organization	Melinda Tually	Australia	Oceania	Mediating institution
Organization	Mariana Karasiak	Brazil	Latin America	Mediating institution
Organization	Devyani Hari	India	Asia	Civil society
Individual	Shahriar Farid	Bangladesh	Asia	Mediating institution
Organization	Maria Claudia Orozco	Canada	North America	Labor
Organization	Julian Nugroho, S.Pi. M.Si., CHRP.	Indonesia	Asia	Business
Organization	Jenny Puts	Netherlands	Europe	Mediating institution
Individual	Munish Bagan	India	Asia	Mediating institution
Organization	Jackie Groberski	United States	North America	Civil society
Organization	Lucia Lopez	Canada	North America	Investors

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[3] Stakeholder constituencies marked by * have been reclassified by the Standards Team following a review of the organization's description.

Organization	Marissa Miller	United States	North America	Mediating institution
Organization	Chu Wong	Switzerland	Europe	Mediating institution
Organization	Ruwan Subasinghe	Canada	North America	Labor
Organization	Kelly Sheridan	United Kingdom	Europe	Civil Society
Organization	Roman Alyamkin	Germany	Europe	Mediating institution
Organization	Anaïs de Bergeyck	Belgium	Europe	Business
Organization	Amina Marelli	United States	North America	Civil Society
Organization	Bettina Heller	France	Europe	Mediating institution
Organization	Madalena Robalo Cordeiro	Netherlands	Europe	Civil Society
Individual	Sonal Bisen	India	Asia	Mediating institution
Organization	Sophie Roos	Netherlands	Europe	Civil Society
Individual	Hector Arturo Specht Sanchez	Venezuela	Latin America	Mediating institution
Organization	Amanda Williams	United States	North America	Business
Organization	Emilie Van Landeghem	Switzerland	Europe	Business
Individual	Sharif Hoque	Bangladesh	Asia	Business
Individual	Hester Vanacker	Belgium	Europe	Mediating institution
Organization	Sabine Content	Netherlands	Europe	Mediating institution
Organization	Chris Enlow	United States	North America	Mediating institution
Individual	Melanie Lisa Fürch	Switzerland	Europe	Mediating institution
Organization	Christian Frevel	Germany	Europe	Business

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Organization	Sara Veerjee	United States	North America	Civil Society
Organization	Laurel Brunner	United Kingdom	Europe	Mediating institution
Individual	Ravindran R S	India	Asia	Mediating institution
Individual	Junji Ban	Japan	Asia	Mediating institution
Organization	Juyeong Che	Republic of Korea	Asia	Business
Individual	Kathrine Nasteva	United States	North America	Mediating institution
Organization	HABIBA NASRIN	Bangladesh	Asia	Investors
Organization	Anumita Sarkar	India	Asia	Mediating institution
Individual	SMG Maruf	Bangladesh	Asia	Business
Individual	Sajib sen	Bangladesh	Asia	Mediating institution
Organization	Miguel Sá	Estonia	Europe	Business
Individual	FRANCIS GITAGIA	Kenya	Africa	Mediating institution
Individual	Shashi Dayarathne	Sri Lanka	Asia	Mediating institution
Organization	Aldi Pradana	Indonesia	Asia	Business
Organization	Alvius Darma	Indonesia	Asia	Business
Individual	Supachai Kulchokvanich	Thailand	Asia	Mediating institution
Organization	Gabryella Cerri Mendonça	Brazil	Latin America	Business
Organization	Chavi Nana	United States	North America	Civil Society
Organization	Thapelo Jerry Ramashala	South Africa	Africa	Mediating institution
Organization	V SENTHILNATHAN	India	Asia	Mediating institution
Organization	Huey Chyi Tan	Singapore	Asia	Business

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Individual	Yasangi Randeni	Sri Lanka	Asia	Business
Organization	Nadine Schratzberger	Austria	Europe	Business
Organization	Surya Narayan Kar	India	Asia	Mediating institution
Organization	Ruth MacGilp	Australia	Oceania	Civil Society
Organization	SM Nurul Huda	Bangladesh	Asia	Mediating institution
Organization	Ismayil Zeynalov	Azerbaijan	Asia	Mediating institution
Organization	Sarif Patwary	United States	North America	Business
Individual	Akila Lakshan	Sri Lanka	Asia	Business
Organization	Sabine Anton-Katzenbach	Germany	Europe	Mediating institution
Individual	Nadeesha Muthuthantrige	United Kingdom	Europe	Mediating institution
Individual	Camila Cofré Castillo	Chile	Latin America	Mediating institution
Individual	Mudassar Adil	Pakistan	Asia	Mediating institution
Individual	Nadeesha Muthuthantrige	United Kingdom	Europe	Mediating Institution

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