



Item 08 – GRI Sector Standard Project for Textiles and Apparel – Proposed public comment questionnaire for the exposure draft

For GSSB information

Date	05 June 2025
Meeting	19 June 2025
Description	<p>This document contains a draft public comment questionnaire for the exposure draft of the Textiles and Apparel Sector Standard to be submitted to the GSSB for information at the June 2025 meeting.</p> <p>The public comment period is proposed to commence in early July 2025 and run until the end of September. An open questionnaire will be set up online to collect public feedback.</p> <p>This document sets out the proposed questions to be included in the feedback questionnaire.</p>

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1 Questions for the GRI Sector

2 Standard Project for Textiles and

3 Apparel - exposure draft

4 Scope of the exposure draft

5 Section 1, 'Sector this Standard applies to' (page 8), outlines the scope of the Standard.

6 The Sector Standard for Textiles and Apparel will apply to organizations undertaking any of the
7 following:

- 8 - Textile manufacturing, including the transformation of fibers into yarn and fabrics for domestic
- 9 and commercial purposes
- 10 - Apparel manufacturing
- 11 - Footwear manufacturing
- 12 - Jewelry manufacturing, including the cutting and polishing of diamonds and gemstones
- 13 - Apparel retail
- 14 - Footwear retail
- 15 - Jewelry retail
- 16 - Textile retail

17 This Standard can be used by any organization in the Textiles and Apparel sector, regardless of size,
18 type, geographic location, or reporting experience.

19 Question 1

- 20 • For this Standard, is the sector's scope clear and practical? Are there any other activities or
- 21 types of organizations that should fall within the scope of this Standard? Please suggest what
- 22 could be improved.

23 Supply Chain Disclosure (page 20)

24 Understanding where impacts occur within the textiles and apparel sector is complex due to the
25 fragmented nature of the value chain. It is often unknown to organizations downstream and to
26 stakeholders which organization is causing or contributing to negative impacts when they occur. For
27 example, impacts such as forced overtime due to the bringing forward of an order delivery date with
28 short notice or requiring products to be produced at a certain cost, resulting in the use of cheaper, more
29 hazardous, and possibly illegal chemicals, could not be known by the downstream organization due to a
30 lack of supply chain transparency. By gaining a clearer understanding of supply chains, organizations
31 can help mitigate or manage their impacts, conduct due diligence, and build trust. Recognizing the
32 importance of supply chain transparency, additional sector recommendation xx.0.1 has been included in
33 the textiles and apparel exposure draft.

34 Question 2

- 35 • Do you agree with the inclusion of supply chain disclosure xx.0.1 in the Textiles and Apparel
- 36 Sector Standard? If not, please explain and provide suggestions for improvement.

37 **Likely material topics**

38 Section 2, 'Likely material topics' (pages 22-67), lists 18 likely material topics for the textiles and apparel
39 sector. 'Likely material topics' encompass the sector's most significant impacts and are therefore likely
40 to be material for most organizations to report publicly.

41 'Impact' refers to the effect the sector or organizations operating in the sector have, or could have, on
42 the economy, environment, and people. Impacts can be positive or negative. Organizations can be
43 involved with negative impacts through their activities or as a result of their business relationships (see
44 [GRI 1: Foundation 2021](#) for more information on key concepts).

45 When determining its material topics, a reporting organization in the sector needs to review each topic
46 described in the Standard and decide whether it is material for the organization to report based on its
47 specific circumstances.

48 Not all topics listed in the Standard may be material for all organizations in the textiles and apparel
49 sector. For organizations reporting in accordance with the GRI Standards, if any of the topics included
50 in the Standard are deemed not material, the organization lists them in the GRI Content Index and
51 provides a short explanation of why they are not material. Other topics not listed in the Standard may be
52 relevant to an organization based on its impacts or context and should also be reported on.

53 **Question 3**

- 54 • Do the topics included in the exposure draft represent the textiles and apparel sector's most
55 significant impacts and are therefore likely to be material for most organizations in the sector to
56 report? If not, please explain which topics should not be listed as likely material for the sector or
57 which topics or significant impacts are missing.

58 **Reporting sub-sections**

59 *For reporters*

60 Section 2, 'Likely material topics' (pages 22-67), lists relevant disclosures for the textiles and apparel
61 sector to report on each topic. These disclosures are partly derived from existing GRI Topic Standards.
62 However, where disclosures from Topic Standards do not exist or do not provide sufficient information
63 about a textiles and apparel organization's impacts in relation to a topic, additional sector
64 recommendations and additional sector disclosures are listed. When referring to the disclosures below,
65 this includes GRI Topic Standards as well as additional sector recommendations and disclosures.

66 If any of the listed disclosures are irrelevant to the organization's impacts, the organization is not
67 required to report them.

68 **Question 4.a**

- 69 • Are the disclosures listed in this exposure draft relevant for most textiles and apparel
70 organizations to report? If not, which disclosure(s) are not relevant, and why?

71 **Question 4.b**

- 72 • Can the disclosures be reported by textiles and apparel organizations? If not, specify which
73 ones and why not, considering data availability, capacity, digital tools, regulations, or
74 confidentiality.

75 **Question 4.c**

- 76 • Is there any information your organization is currently reporting or planning to report on (with
77 regard to its significant impacts on the economy, environment, and people) that is not reflected
78 in this Standard? Please elaborate.

79 **Supply Chain Disclosures**

80 Understanding where impacts occur within the textiles and apparel sector is often unknown to
81 organizations downstream. Regardless of where the reporting organization is in the value chain, there
82 are supply chain specific additional recommendations and sector disclosures. These disclosures are in
83 the following likely material topics: water and effluents (pages 28-29); child labor (page 41); forced labor
84 and modern slavery (page 43); non-discrimination, equal opportunity, and gender (pages 47-49);

85 procurement practices (page 58); anti-corruption (page 60); conflict-affected and high-risk areas (page
86 64); and supply chain traceability (page 66).

87 **Question 5**

- 88 • Is it clear whether the disclosures refer to organizations' own operations or impacts on their
89 supply chains?

90 **For information users**

91 Section 2, 'Likely material topics' (pages 22-67), lists relevant disclosures for the textiles and apparel
92 sector to report on each topic. These disclosures are partly derived from existing GRI Topic Standards.
93 However, where disclosures from Topic Standards do not exist or do not provide sufficient information
94 about a textiles and apparel organization's impacts in relation to a topic, additional sector
95 recommendations and additional sector disclosures are listed. The additional sector reporting enables
96 organizations to provide sufficient and relevant information about its impacts in relation to each material
97 topic so stakeholders can make informed assessments and decisions about the organization.

98 **Question 6**

- 99 • Are there impacts currently not (sufficiently) covered by the disclosures in this exposure draft
100 that you would expect to see reported by textiles and apparel organizations? If so, please
101 explain what should be included and why.

102 Stakeholders' access to data on supply chains and where impacts occur within the textiles and apparel
103 sector is important. The ability to link downstream organizations with upstream impacts for external
104 stakeholders is supported by the availability of supply chain information. There are supply chain-specific
105 additional recommendations and sector disclosures that are applicable regardless of the reporting
106 organization's position within the supply chain. These disclosures are in the following likely material
107 topics: water and effluents (pages 28-29); child labor (page 41); forced labor and modern slavery (page
108 43); non-discrimination, equal opportunity, and gender (pages 47-49); procurement practices (page 58);
109 anti-corruption (page 60); conflict-affected and high-risk areas (page 64); and supply chain traceability
110 (page 66).

111 **Question 7.a**

- 112 • Is it clear what information textiles and apparel organizations are expected to disclose about
113 their supply chain?

114 **Question 7.b**

- 115 • Does the information asked for (including topic disclosures and additional reporting) provide
116 enough information to understand the impacts that the reporting organization is linked to via its
117 supply chain?

118 **Topic-specific questions**

119 **Climate change (page 22)**

120 This topic covers how organizations contribute to climate change-related impacts.. The significant use
121 of energy from non-renewable sources, coupled with the sector's lack of investment in energy-efficient
122 technologies, is hindering the sector's ability to meet GHG reduction targets. Reporting on this topic
123 covers the transition and adaptation plans of textiles and apparel organizations, as well as their Scope
124 1, 2, and 3 reporting, including energy consumption, intensity, and reduction efforts.

125 **Question 8**

- 126 • Are the disclosures and additional sector recommendations listed likely to generate critical
127 information on textile and apparel organizations' approach to climate change and how they
128 manage related impacts? Is there anything missing? Please explain what could be revised and
129 how it could be improved.

130 **Water and effluents (page 27)**

131 This topic covers how organizations contribute to impacts related to water stress and pollution through
132 high water consumption across their value chain and the discharge of hazardous effluents into the
133 environment. The geographic concentration of textile processing in water-stressed regions exacerbates
134 these impacts, affecting ecosystems, local communities, and water quality. Reporting on this topic
135 covers textiles and apparel organizations' management of water-related impacts, withdrawal and
136 discharge of several water types (both in their own operations and at suppliers' facilities), and water
137 consumption.

138 **Question 9**

- 139 • Are the additional sector recommendations and disclosures listed likely to generate critical
140 information on textile and apparel organizations' approach to water and effluents, and how they
141 manage related impacts? Is there anything missing? Please explain what could be revised and
142 how it could be improved.

143 **Hazardous chemicals (page 30)**

144 The use of hazardous chemicals can have far-reaching impacts on the environment, workers, local
145 communities, and end consumers if improperly used, handled, managed, or accidentally spilled. Textile
146 and apparel organizations use a vast array of chemicals, from manufacturing through to product
147 treatment, with the list numbering in the thousands. Reporting on this topic covers how organizations
148 plan for emergencies and spills, how they handle, store, and manage chemicals, their participation in
149 recognized chemical-related initiatives, the pollutants emitted into the air, the negative impacts on local
150 communities, and the health and safety of products to consumers.

151 **Question 10.a**

- 152 • Is the content of this topic clear? Are there impacts missing from the topic description? If so,
153 please explain what could be revised and how it could be improved.

154 **Question 10.b**

- 155 • Are the disclosures and additional sector recommendations listed likely to generate critical
156 information on textile and apparel organizations' approach to hazardous chemicals, and how
157 they manage related impacts? Is there anything missing? Please explain what could be revised
158 and how it could be improved.

159 **Waste, materials and circular economy (page 34)**

160 This topic covers organizations' use and impacts of materials and fibers, waste generation and
161 management, and the transition towards circular business models, including the barriers to this
162 transition. Reporting on this topic covers the most significant impacts of textiles and apparel
163 organizations on material usage, including the use of recycled materials, waste generation, and
164 management, and the measures in place to promote circularity.

165 **Question 11.a**

- 166 • Is the content of this topic clear? Are there impacts missing from the topic description? If so,
167 please explain what could be revised and how it could be improved.

168 **Question 11.b**

- 169 • Are the disclosures and additional sector recommendations likely to generate critical
170 information on textiles and apparel organizations' approach to waste, materials, and circular
171 economy and how they manage related impacts? Is there anything missing? Please explain
172 what could be revised and how it could be improved.

173 **Non-discrimination, equal opportunity and gender (page 47)**

174 This topic covers the impacts on workers within the textiles and apparel sector, such as gender-based
175 discrimination and equal opportunity for workers regardless of their migrant status. Including, for
176 example, the fact that the majority of the global workforce are women, yet rarely hold positions of
177 seniority and management. Reporting on this topic covers a range of disclosures about diversity and
178 inclusion, parental leave policies, gender pay gap, and discrimination, harassment, sexual and gender-
179 based violence both within the organization and its business relationships.

180 **Question 12.a**

- 181 • Is the content of this topic clear? Are there impacts missing from the description? If so, please
182 explain what could be revised and how it could be improved.

183 **Question 12.b**

- 184 • Are the disclosures and additional sector recommendations likely to generate critical
185 information on textiles and apparel organizations' approach to non-discrimination, equal
186 opportunity and gender, and how they manage related impacts? Is there anything missing?
187 Please explain what could be revised and how it could be improved.
188

189 **Procurement practices (page 57)**

190 This topic covers the impacts of organizations' procurement practices, which can lead to forced or
191 excessive overtime, late or reduced payments, child labor, and the use of cheaper or banned
192 chemicals. Reporting on this topic refers to GRI 3-3 and additional sector recommendations. The
193 additional sector recommendations cover the use of homeworkers, how organizations engage with
194 suppliers, and the promotion of economic inclusion.

195 **Question 13.a**

- 196 • Is the content of this topic clear? Are there impacts missing from the topic description? If so,
197 please explain what could be revised and how it could be improved.

198 **Question 13.b**

- 199 • Are the disclosure and additional sector recommendations listed likely to generate critical
200 information on textile and apparel organizations' approach to procurement practices, and how
201 they manage related impacts? Is there anything missing? Please explain what could be revised
202 and how it could be improved.

203 **Question 13.c**

- 204 • Is there any information your organization is currently reporting or planning to report on (with
205 regard to its significant impacts on the economy, environment, and people) that is not reflected
206 in this Standard? Please elaborate

207 **Conflict-affected and high-risk areas (page 64)**

208 This topic covers the negative impacts on communities, workers, and the environment that
209 organizations can be linked to when sourcing textiles, apparel, and especially jewelry materials and
210 products from conflict-affected and high-risk areas (CAHRAs). Organizations are expected to conduct
211 due diligence to understand their involvement and mitigate their impacts. Reporting on this topic
212 focuses on the organization's due diligence policies and procedures that it has in place.

213 **Question 14.a**

- 214 • Is the scope of this topic clear? Are there impacts missing from the description? If so, please
215 explain what could be revised and how it could be improved.

216 **Question 14.b**

- 217 • Are there impacts currently not (sufficiently) covered by the disclosures in this exposure draft
218 that you would expect to see reported by textiles and apparel organizations? If so, please
219 explain what should be included and why.

220 **Question 14.c**

- 221 • Are the additional sector disclosures likely to generate critical information on textiles and
222 apparel organizations' – including jewelry organizations' – approach to conflict-affected and
223 high-risk areas and how they manage related impacts? Is there anything missing? Please
224 explain what could be revised and how it could be improved.

225 **Supply chain traceability (page 66)**

226 This topic covers organizations' approach to supply chain traceability, which supports the identification
227 of impacts, such as environmental and human rights impacts, within the supply chain. Traceability helps
228 organizations assess and mitigate potential impacts within their supply chain. Reporting on this topic

229 focuses on how organizations approach sourcing and tracing products and materials, as well as their
230 participation in traceability initiatives, including those related to animal-based products.

231 **Question 15.a**

- 232 • Is the content of this topic clear? Are there impacts missing from the description? If so, please
233 explain what could be revised and how it could be improved.

234 **Question 15.b**

- 235 • Are there impacts currently not (sufficiently) covered by the disclosures in this exposure draft
236 that you would expect to see reported by textiles and apparel organizations? If so, please
237 explain what should be included and why.

238 **Question 15.c**

- 239 • Are the additional sector disclosures likely to generate critical information on textiles and
240 apparel organizations' approach to supply chain traceability and how they manage related
241 impacts? Is there anything missing? Please explain what could be revised and how it could be
242 improved.

243 **Open questions**

244 **Question 16**

- 245 • Do you have any additional comments or feedback regarding the textiles and apparel exposure
246 draft?