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Item 02 – GRI 15: Textiles and Apparel 2027

For GSSB approval

Date	2 November 2026
Meeting	15 November 2026
Project	GRI Sector Standard Project for Textiles and Apparel
Description	This document presents *GRI 15: Textiles and Apparel 2027* for approval. A summary of key changes from the exposure draft is provided in the explanatory note at the beginning of the document. This document is complemented by Item 03 – GRI Sector Standards Project for Textiles and Apparel – Basis for Conclusions, which summarizes the significant issues raised during the public comment period and the GSSB responses to these. **Effective date** As part of this approval, the GSSB is asked to consider the proposed effective date of 1 January 2029 (see line 204) for *GRI 15: Textiles and Apparel 2027*. This effective date allows for an ample transition period, ensuring sufficient time for textiles and apparel organizations to incorporate GRI 15, as well as the upcoming new and revised labor standards, and start collecting data for any topics and disclosures they may not yet be reporting on.

Explanatory note

This section summarizes the key changes in *GRI 15: Textiles and Apparel Sector 2027* compared to the exposure draft. These changes are recommended by the Working Group based on comments from the public comment period. Please note that only key changes are listed in this summary; smaller wording or editorial changes are not included.

Sector profile (introduction)

Sector Scope under ISIC and sector classification references were updated and refined.

- Retail classifications were clarified and brought into closer alignment with current classification systems.
- Aggregators were added under activities and business relationships as a distinct business relationship category tied to recycling, resale, repair, and repurposing.
- Tier descriptions were expanded to better define textile processing stages. Added explicit references to transport and logistics, e-commerce, and the B2C ultra-fast fashion model.

Box 1

- Reference to the UNEP Global Framework on Chemicals was added. Language on chemicals, waste, traceability, and due diligence expectations was strengthened.

Supply chain disclosure

- The public supplier disclosure approach (15.0.1), which included reporting against the Transparency Pledge and the Open Data Standard for the Apparel Sector, was expanded to include reporting the percentage of suppliers publicly listed and the procurement budget covered.
- A new disclosure requiring most significant impacts in the supply chain by tier and topic (15.0.2) was added to the standard.

Box 2

- A new section of guidance explaining the methodology for identifying suppliers with most significant impacts was added to support reporting organizations in understanding supply chain reporting expectations, especially those beyond Tier 1 impacts.

Topic 15.1 Climate change

- The topic description was broadened to include references to energy consumption, actions taken, just transition, impacts on communities and Indigenous Peoples.
- The topic description was amended to provide a stronger emphasis on circularity, reduced consumption, and the support and financing of suppliers.

Topic 15.2 Biodiversity

- Stronger linkages were included in the topic description to ecosystem conversion, deforestation, and extractive industries, as well as expanding the narrative around soil acidification, fiber fragmentation, and the impacts of PFAS (forever chemicals).

Topic 15.3 Water and effluents

- A new disclosure was added on recycled water use and recycled water methodologies (15.3.1). New disclosures on effluent treatment plant (ETP) reporting were added, including reporting on

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ETP presence, monitoring, operational competence, removal efficiency and treatment performance (15.3.3, 15.3.5).

Topic 15.4 Chemical use

- The title 'Hazardous chemicals' in the exposure draft was changed to 'Chemical use'. The new name reflects that the topic scope includes all chemicals, not just hazardous chemicals. The topic description scope was also amended to expand on the use within jewelry supply chains.
- New disclosure requirements were added for reporting on supplier engagement, including phase-out use of hazardous chemical commitments, RSL/MRSL implementation, financial support to suppliers, and incident preparedness and response (15.4.1).
- New additional sector disclosures were included on incidents related to chemicals (15.4.7), chemical inventory in the organization (15.4.8), chemical inventory in the supply chain (15.4.9), and hazardous chemical reduction targets (15.4.10).

Topic 15.5 Waste, materials and circular economy

- Additional recommendations on waste management, including segregation, collection, storage, treatment, and final disposal, were included, as was reporting on the process to collect, store, and dispose of textile sludge.
- New additional recommendations on waste management at manufacturing sites and collection, storage, and disposal of textile sludge were added (15.5.1), and reporting on the use of recycled materials for primary products and services should provide a breakdown by fiber-to-fiber (15.5.3) was also included.
- New additional sector disclosures on the total production volume (15.5.10), the use of take-back schemes (15.5.11), and revenue generation from circular business models (15.5.12) were added.
- Disclosures on products and material supply chain certifications (xx.5.10-11), with a chain of custody, were moved to Topic 15.18 Supply chain traceability.

Topic 15.6 Rights of Indigenous Peoples

- A stronger treatment of Free, Prior, Informed Consent (FPIC) expectations was included through a new additional sector disclosure requiring reporting on how the organization obtains FPIC from Indigenous Peoples and local communities within their own operations and suppliers (15.6.3).

Topic 15.7 Child labor

- Disclosure requirements were expanded to make the human-rights due diligence expectations explicit in the final draft. This included splitting an additional sector recommendation on legal working age verification and hazardous work restrictions into two separate reporting points, one for own operations and the other for supply chains (15.7.1).

Topic 15.8 Forced or compulsory labor

- The topic was renamed from 'Forced labor and modern slavery' to 'Forced or compulsory labor' in alignment with the GRI Topic Standard.
- The topic description was amended to highlight the impacts on migrant workers, refugees and the recruitment practices of these workers.

Topic 15.9 Freedom of association and collective bargaining

- The topic description was amended to expand on the demographics of homeworkers within the textiles and apparel sector, as well as the discriminatory practices that often disproportionately impact them.

Topic 15.10 Non-discrimination, equal opportunity and gender

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New additional disclosures were included on:

- Reporting the number of suppliers identified as at a higher risk of incidents related to violations of labor rights and working conditions affecting working parents and caregivers and, for each supplier identified as at a higher risk of incidents related to violations of labor rights and working conditions affecting working parents and caregivers, describe its policies on the treatment and termination of employment of pregnant workers (15.10.3).
- Under each supplier with the most significant impacts related to diversity and inclusion (15.10.6), organizations now report, in addition to headcount and percentage of employees by gender and under-represented social groups, the number and percentage of migrant employees and temporary employees.
- A new disclosure requires organizations to describe the assessment process used to identify suppliers with the most significant impacts related to the gender pay gap and the criteria used (15.10.8).
- A disclosure seeking policies on maternity, paternity and parental leave (xx.10.3) was removed, due to these being covered by amendments made *to GRI 107: Working parents and Caregivers 2027* (107-1 Policies for working parents and caregivers).

Topic 15.11 Occupational health and safety

- The topic description was amended to include impacts of frequent exposure to chemicals, especially in dyeing and finishing facilities.

Topic 15.12 Employment

- The description of impacts on workers, such as disguised employment, use of agency workers, informal work, and homeworkers, was amended in the topic description to highlight their inclusion.
- A new additional recommendation was included under 'recruitment practices' to report on recruitment fees or other related costs on the use of homeworkers (15.12.4).

Topic 15.13 Remuneration and working time

- A new additional recommendation was included to describe how the organization seeks to ensure that workers under piece-rate schemes and homeworkers in the supply chain are paid at the local minimum wage or above (15.13.1).
- Several new additions were made under social protection coverage (*GRI 105: Remuneration and working time 2027* – Disclosure 105-6), including reporting suppliers assessed for:
    - risks of incidents related to social protection violations;
    - the number of suppliers identified as at a higher risk of incidents related to social protection violations; and
    - suppliers that make contributions for their workers' social benefits; report the number and percentage of suppliers at a higher risk of incidents of social protection violations (15.13.7).

Topic 15.14 Procurement practices

- The topic of procurement practices has undergone significant changes to the topic description to include impacts such as the links between procurement practices and how this can lead to greater environmental impacts. The topic description also expanded on the impacts of e-commerce, digitalization, ultra-fast fashion, and expectations for supplier shipment of orders.
- The recommendation to report the use of homeworkers was strengthened and broadened with new reporting requirements on how reporting organizations engage with the use of subcontracting, as well as how suppliers' use of homeworkers is screened and monitored, which were added to the standard (15.14.1).
- Two new recommendation disclosures under (15.14.1) were included on the policies related to financial liability for production, raw materials, and costs incurred by the supplier prior to any

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order cancellation, as well as a need to report on commitments that purchasing prices cover the cost of production and, if applicable, transport.

- A new recommendation disclosure on the policies and process for terminating business relationships with suppliers, as well as the organization's attempts to prevent and mitigate negative impacts before termination was added (15.14.1).
- New additional sector disclosures highlighting the reporting organization's supplier engagement, describing any initiatives the organization participates in to promote collaboration with suppliers (15.14.2), as well as production forecast, to disclose the percentage variation between the production forecast and the final confirmed orders (15.14.3) were included.

Topic 15.15 Anti-corruption

- The topic description had a minor amendment to indicate that corruption can occur in both private and public organizations.
- The disclosure in exposure draft (XX.15.2) on reporting the percentage of suppliers identified as a high risk of corruption in relation to the total percentage of suppliers was removed and replaced by a new additional sector disclosure on the corruption risks in the supply chain, where reporting the total number of suppliers assessed for corruption risks and the number of suppliers identified at higher risk of corruption was included (15.15.5).

Topic 15.16 Marketing and labeling

- Changes to the topic description were made to further emphasize the impacts of consumers who change their buying habits after exposure to social media marketing, targeted digital ads, email campaigns, and discounts and promotions.
- Marketing practices that further increase the sector's environmental and social impacts, as well as greenwashing claims, were also highlighted in the topic description.

Topic 15.17 Conflict-affected and high-risk areas

- The topic description was amended to emphasize the link of organizations' product and material supply chains with examples of the negative impacts in conflict-affected and high-risk areas.
- One new recommendation disclosure was added, reporting on products and materials sourced from conflict-affected and high-risk areas and how these were identified. This disclosure was added to harmonize and support existing disclosures, where organizations report on their own operations and supplier operations located in conflict-affected and high-risk areas (15.17.2).

Topic 15.18 Supply chain traceability

- A new disclosure to describe any limitations in supply chain traceability and how these are addressed was included (15.18.1).
- Additional sector disclosures, traceability certification (15.18.3) and animal health and welfare certification (15.18.4), were both moved from Topic 15.5 Waste, materials and circular economy.

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GRI 15: Textiles and Apparel Sector 2027

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169 **EFFECTIVE DATE: 1 JANUARY 202X**

170 **SECTOR STANDARD**

GRI 15: Textiles and Apparel 2027

Effective Date

This Standard is effective for reports or other materials published on or after 01 January 2029.

Responsibility

This Standard is issued by the Global Sustainability Standards Board (GSSB). Any feedback on the GRI Standards can be submitted to gssbsecretariat@globalreporting.org for the consideration of the GSSB.

Due Process

This Standard was developed in the public interest and in accordance with the requirements of the GSSB Due Process Protocol. It has been developed using multi-stakeholder expertise, and with regard to authoritative intergovernmental instruments and widely held expectations of organizations relating to social, environmental, and economic responsibilities.

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Introduction

GRI 15: Textiles and Apparel Sector 2027 provides information for organizations in the textiles and apparel sector about their likely material topics. These topics are likely to be material for organizations in the textiles and apparel sector on the basis of the sector's most significant impacts on the economy, environment, and people, including on their human rights.

GRI 15 also contains a list of disclosures for organizations in the textiles and apparel sector to report in relation to each likely material topic. This primarily includes disclosures from GRI Topic Standards, complemented with additional sector disclosures.

The Standard is structured as follows:

- Section 1 provides a high-level overview of the textiles and apparel sector, including its activities, business relationships, context, and the connections between the United Nations Sustainable Development Goals (SDGs) and the likely material topics for the sector.
- Section 2 outlines the topics that are likely to be material for organizations in the textiles and apparel sector and therefore potentially merit reporting. For each likely material topic, the sector's most significant impacts are described and disclosures to report information about the organization's impacts in relation to the topic are listed.
- The Glossary contains defined terms with a specific meaning when used in the GRI Standards. The terms are underlined in the text and linked to the definitions.
- The Bibliography lists authoritative intergovernmental instruments and additional references used in developing this Standard, listed by topic. It also lists further resources that the organization can consult.

The rest of the Introduction section provides an overview of the sector this Standard applies to, an overview of the system of GRI Standards, and further information on using this Standard.

Sector this Standard applies to

GRI 15 applies to organizations undertaking any of the following:

- Textile manufacturing, including the transformation of fibers into yarn and fabrics for domestic and commercial purposes
- Apparel manufacturing
- Footwear manufacturing
- Jewelry manufacturing
- Textile retail
- Apparel retail
- Footwear retail
- Jewelry retail

This Standard can be used by any organization in the textiles and apparel sector, regardless of size, type, geographic location, or reporting experience.

The organization must use all applicable Sector Standards for the sectors in which it has substantial activities.

Sector classifications

Table 1 lists industry groupings relevant to the textiles and apparel sector covered in this Standard in the Global Industry Classification Standard (GICS®) [4], the Industry Classification Benchmark (ICB) [3], the International Standard Industrial Classification of All Economic Activities (ISIC – Rev.5) [6], and

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the Sustainable Industry Classification System (SICS®) [5].[1] The table is intended to assist an organization in identifying whether *GRI 15* applies to it and is for reference only.

Table 1. Industry groupings relevant to the textiles and apparel sector in other classification systems

Classification system	Classification number	Classification name
GICS®	252030	Textiles, Apparel & Luxury Goods
	25504010	Apparel Retail
	25504040	Other Specialty Retail*
ICB	55101020	Textile Products
	40204020	Clothing and Accessories
	40204025	Footwear
	40204030	Luxury Items
	40401020	Apparel Retailers
ISIC	13	Manufacture of textiles
	14	Manufacture of apparel
	15	Manufacture of leather and related products
	321	Manufacture of jewellery, bijouterie, and related articles
	4641	Wholesale of textiles, clothing, and footwear
	4649	Wholesale of other household goods*
	4751	Retail sale of textiles
	4771	Retail sale of clothing, footwear, and leather articles in specialized stores
	4773	Retail sale of other new goods n.e.c.**
SICS®	CG.AA	Apparel, Accessories & Footwear

*This class includes several activities; only wholesale leather goods and accessories, watches and jewelry and imitation jewelry, are applicable for this Standard.

**This class includes watches, clocks, and jewelry; only watches and jewelry are applicable to this Standard.

System of GRI Standards

This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI Standards enable an organization to report information about its most significant impacts on the economy, environment, and people, including impacts on their human rights and how it manages these impacts.

The GRI Standards are structured as a system of interrelated standards that are organized into three series: GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards (see Figure 1 in this Standard).

[1] The relevant industry groupings in the Statistical Classification of Economic Activities in the European Community (NACE) [1] and the North American Industry Classification System (NAICS) [2] can also be established through available concordances with the International Standard Industrial Classification (ISIC).

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Universal Standards: GRI 1, GRI 2 and GRI 3

GRI 1: Foundation 2021 specifies the requirements that the organization must comply with to report in accordance with the GRI Standards. The organization begins using the GRI Standards by consulting *GRI 1*.

GRI 2: General Disclosures 2021 contains disclosures that the organization uses to provide information about its reporting practices and other organizational details, such as its activities, governance, and policies.

GRI 3: Material Topics 2021 provides guidance on how to determine material topics. It also contains disclosures that the organization uses to report information about its process of determining material topics, its list of material topics, and how it manages each topic.

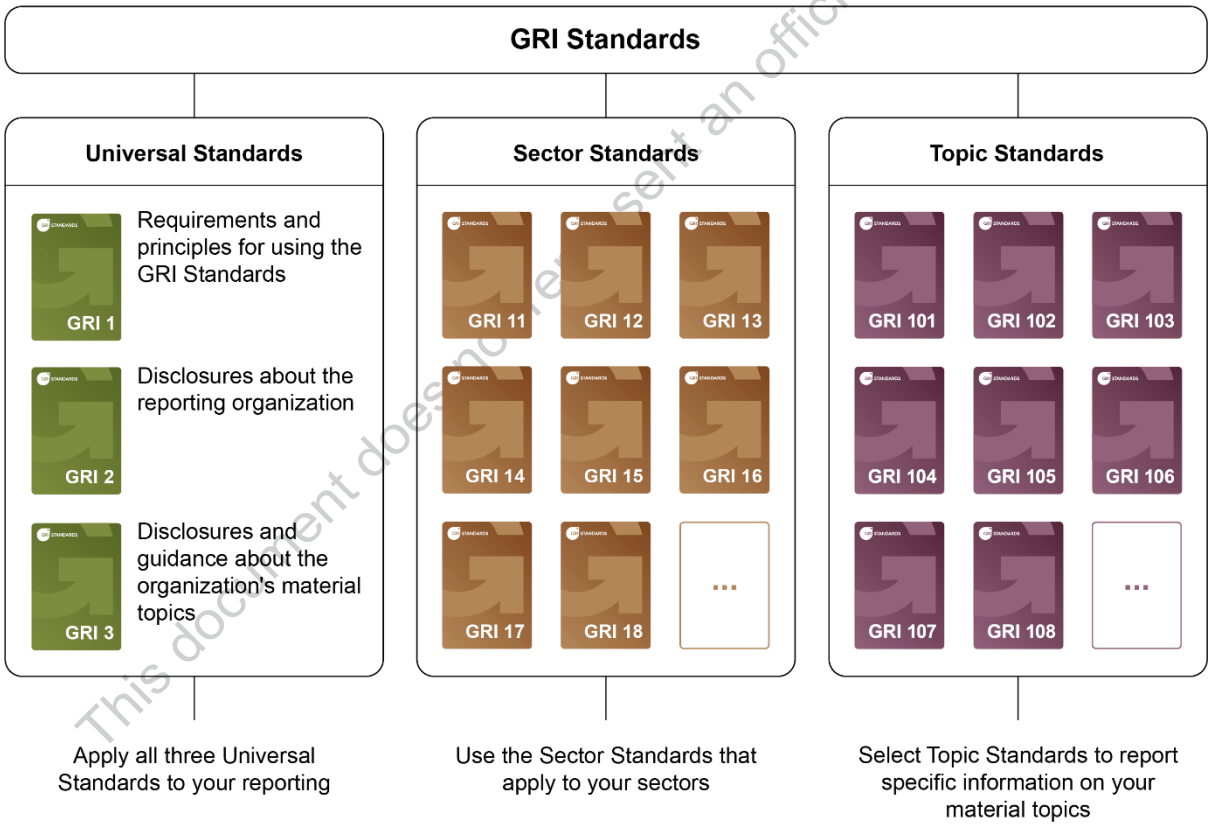
Sector Standards

The Sector Standards provide information for organizations about their likely material topics. The organization uses the Sector Standards that apply to its sectors when determining its material topics and when determining what to report for each material topic.

Topic Standards

The Topic Standards contain disclosures that the organization uses to report information about its impacts in relation to particular topics. The organization uses the Topic Standards according to the list of material topics it has determined using *GRI 3.*

Figure 1. GRI Standards: Universal, Sector and Topic Standards



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Using this Standard

An organization in the textiles and apparel sector reporting in accordance with the GRI Standards is required to use this Standard when determining its material topics and then when determining what information to report for the material topics.

Determining material topics

Material topics represent an organization's most significant impacts on the economy, environment, and people, including their human rights.

Section 1 of this Standard provides contextual information that can help the organization in identifying and assessing its impacts.

Section 2 outlines the topics that are likely to be material for organizations in the textiles and apparel sector. The organization is required to review each topic described and determine whether it is a material topic for it.

The organization needs to use this Standard when determining its material topics. However, 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 textiles and apparel sector. See *GRI 3: Material Topics 2021* for step-by-step guidance on how to determine material topics.

If the organization has determined any of the topics included in this Standard as not material, then the organization is required to list them in the GRI content index and explain why they are not material.

See Requirement 3 in *GRI 1: Foundation 2021* and Box 5 in *GRI 3* for more information on using Sector Standards to determine material topics.

Determining what to report

For each material topic, an organization reports information about its impacts and how it manages these impacts.

Once an organization has determined a topic included in this Standard to be material, the Standard also helps the organization identify disclosures to report information about its impacts relating to that topic.

For each topic in section 2 of this Standard, a reporting sub-section is included. These sub-sections list disclosures from the GRI Topic Standards that are relevant to the topic. They may also list additional sector disclosures and recommendations for the organization to report. This is done in cases where the Topic Standards do not provide disclosures, or where the disclosures from the Topic Standards do not provide sufficient information about the organization's impacts in relation to a topic. These additional sector disclosures and recommendations may be based on other sources. Figure 2 illustrates how the reporting included in each topic is structured.

The organization is required to report the disclosures from the Topic Standards listed for those topics it has determined to be material. If any of the Topic Standards disclosures listed are not relevant to the organization's impacts, the organization is not required to report them. However, the organization is required to list these disclosures in the GRI content index and provide 'not applicable' as the reason for omission for not reporting the disclosures. See Requirement 6 in *GRI 1: Foundation 2021* for more information on reasons for omission.

The additional sector disclosures and recommendations outline further information which has been identified as relevant for organizations in the textiles and apparel sector to report in relation to a topic. The organization should provide sufficient information about its impacts in relation to each material topic, so that information users can make informed assessments and decisions about the organization.

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For this reason, reporting these additional sector disclosures and recommendations is encouraged, however it is not a requirement.

When the organization reports additional sector disclosures, it is required to list them in the GRI content index (see Requirement 7 in *GRI 1*).

If the organization reports information that applies to more than one material topic, it does not need to repeat it for each topic. The organization can report this information once, with a clear explanation of all the topics it covers.

If the organization intends to publish a standalone sustainability report, it does not need to repeat information that it has already reported publicly elsewhere, such as on web pages or in its annual report. In such a case, the organization can report on a required disclosure by providing a reference in the GRI content index as to where this information can be found (e.g., by providing a link to the web page or citing the page in the annual report where the information has been published).

See Requirement 5 in *GRI 1* for more information on using Sector Standards to report disclosures.

GRI Sector Standard reference numbers

GRI Sector Standard reference numbers are included for all disclosures listed in this Standard, both those from GRI Standards and additional sector disclosures. When listing the disclosures from this Standard in the GRI content index, the organization is required to include the associated GRI Sector Standard reference numbers (see Requirement 7 in *GRI 1: Foundation 2021*). This identifier helps information users assess which of the disclosures listed in the applicable Sector Standards are included in the organization's reporting.

Defined terms

Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the Glossary. The organization is required to apply the definitions in the Glossary.

References and resources

The authoritative intergovernmental instruments and additional references used in developing this Standard, as well as further resources that may help report on likely material topics and can be consulted by the organization are listed in the Bibliography. These complement the references and resources listed in *GRI 3: Material Topics 2021* and in the GRI Topic Standards.

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Figure 2. Structure of reporting included in each topic



1 Management of the topic
The organization is required to report how it manages each material topic using Disclosure 3-3 in *GRI 3: Material Topics 2021*.

2 Topic Standard disclosures
Disclosures from the GRI Topic Standards that are relevant to the topic are listed here. When the topic is determined by the organization as material, it is required to report these disclosures (if they are relevant to its impacts) or explain why they are not applicable in the GRI content index. See the Topic Standard for the content of the disclosure, including requirements, recommendations, and guidance.

3 Additional sector recommendations
Additional sector recommendations may be listed. These complement Topic Standard disclosures and Disclosure 3-3 with sector-specific reporting expectations. These are recommended to report, but not required.

4 Additional sector disclosures
Additional sector disclosures may be listed. Reporting these, together with any Topic Standard disclosures, ensures the organization provides sufficient information about its impacts in relation to the topic. These are recommended to report, but not required.

5 Sector Standard reference numbers
GRI Sector Standard reference numbers are required to be included in the GRI content index. This helps information users assess which of the disclosures listed in the Sector Standards are included in the organization's reporting.

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1. Sector profile

The textiles and apparel sector fulfills a basic societal need by producing clothing, footwear, and a wide range of other products, including accessories, jewelry, household textiles, and technical textiles used in industrial or medical applications. Textiles and apparel products are highly traded across borders, representing around 4% of all global exports [17], 2% of global GDP [14], and valued at over USD 1 trillion, with the jewelry market worth hundreds of billions of US dollars [7].

The textiles and apparel sector's value chain is characterized by multiple tiers, widely distributed worldwide, with differences in labor skills and working conditions, technology advancements, scale and type of organizations, and activities conducted. The apparel sector, in particular, employs around 70 million people, most of whom are women. Global apparel and jewelry brands and their retail are dominated by large European and North American 'buying organizations' [12]. These organizations consolidate market power and primarily source from manufacturing 'hubs' in Asia and South America.

Sector activities and business relationships

Through their activities and business relationships, organizations can have an effect on the economy, environment, and people, and in turn make negative or positive contributions to sustainable development. When determining its material topics, the organization should consider the impacts of both its activities and its business relationships. See section 1 in *GRI 3: Material Topics 2021* for more information.

Activities

The impacts of an organization vary according to the types of activities it undertakes. The following list outlines some of the key activities of the textiles and apparel sector, as defined in this Standard. This list is not exhaustive.

Textiles, apparel, and footwear

Design and development: Researching, developing, and designing new textiles, materials, and products. Design and development are typically performed by consultancies, brands, and textile producers.

Raw material processing: Processing raw materials (fibers) into products suitable for manufacturing, such as ginning raw cotton, retting flax fibers, or cleaning and degumming raw silk. Raw materials can be grouped into plant fibers, such as cotton or bamboo; animal fibers, including wool or silk; semi-synthetic fibers, such as viscose derived from cellulose; synthetic fibers, such as polyester or polyamide; and other materials, such as leather. Raw material processing and manufacturing organizations are commonly referred to as Tier 4.

Intermediate material processing: Processing materials and intermediate products, such as spinning fibers into yarn, tanning leather, or cleaning and grading materials. Organizations in intermediate material processing are commonly referred to as Tier 3.

Material manufacturing: Transforming yarn and its equivalent forms by knitting, weaving, non-weaving, finishing, and bonding the fibers into fabric. This includes dyeing, printing, embellishing, washing fibers and fabrics, and re-tanning leathers. Organizations and artisan producers that focus on material manufacturing are commonly referred to as Tier 2. This can also include manufacturing metals, plastics, and other materials for use in zips, buttons, accessories, and other products.

Final assembly: Cutting, making, and trimming (sometimes referred to as 'CMT'), as well as printing, embellishing, washing, and laundering the textile into the final product, ready to wear or sell to consumers. Organizations that mainly assemble finished products are commonly referred to as Tier 1.

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Distribution: Distributing products via transport and logistics, wholesalers, agents, marketers, and buyers. Organizations focused on distribution, retail, e-commerce, sales, and marketing are commonly referred to as Tier 0.

Sales and marketing: Pricing and selling textiles, apparel, and other related products are primarily managed by buying organizations, including brands, retailers, marketers, and third-party platforms. Retail channels may operate through physical stores, online platforms, or a combination of both.

Jewelry

Design and development: Designing and developing jewelry, which can include researching and developing new alloys, treatments, finishes, materials, and products. Consultancies, brands, and jewelry manufacturers typically perform design and development.

Raw material manufacturing: Processing of raw materials into sheets, bars, rods, pipes, and other intermediate products, as well as cutting and polishing diamonds and gemstones, both natural and lab-grown.

Intermediate material processing: Polishing of minerals and metals, applying coatings, metal plating, and the treatment of diamonds and gemstones, both natural and lab-grown.

Material manufacturing: Transforming materials into semi-finished or finished products through processes such as casting, tumbling, treating, stone setting, and polishing.

Final assembly: Transforming semi-finished products into finished goods ready for sale or use by consumers.

Trading: Buying and selling precious metals, rough and polished diamonds and gemstones, other jewelry materials, as well as semi-finished and finished products.

Sales and marketing: Pricing, distribution, transport, and logistics, and selling jewelry and other related products are primarily managed by buying organizations, including brands, retailers, marketers, and third-party platforms. Retail channels may operate through physical stores, online platforms, or a combination of both.

Business relationships

An organization's business relationships include relationships that it has with business partners, with entities in its value chain including those beyond the first tier, and with any other entities directly linked to its operations, products, or services. The following types of business relationships are prevalent in the textiles and apparel sector and are relevant when identifying the impacts of organizations in the sector.

Suppliers range from those who provide finished products upstream in the value chain to those who take raw materials and manufacture them. Suppliers can provide finished or semi-finished products, materials, and components.

Distributors provide channels for textiles and apparel organizations' products and services, including transport and logistics providers, wholesalers, agents, buyers, marketers, manufacturers (B2C model for fast and ultra-fast fashion), and third-party platforms.

Aggregators are organizations that manage the recycling of materials and used or unsold products suitable for resale, repair, or repurposing. They also manage materials that cannot be reused, ensuring they are properly disposed of.

The sector and sustainable development

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Clothing production doubled between 2000 and 2015 [8], largely driven by the sector's investment in 'fast fashion', the use of a linear business model, and relocating manufacturing to areas with lower labor costs, all of which led to a rise in consumer demand, which continues to grow.

Fast fashion, a model with compressed production cycles offering up-to-the-minute designs at very low prices, fueled by aggressive marketing practices, has intensified overproduction and overconsumption, making it increasingly difficult for the sector to align with the Sustainable Development Goals and achieve decarbonization [16].

The sector relies on a linear model, also known as 'take-make-waste', which requires large quantities of raw materials to produce goods that can be quickly discarded, reinforcing the sector's reliance on a wasteful system. Fast fashion's emphasis on rapidly changing trends and affordability has led to shorter product lifespans, with consumers buying significantly more garments while keeping them for much shorter periods. Jewelry has seen similar marketing trends, driving demand for precious metals, lab-grown diamonds, and gemstones.

Ultra-fast fashion, a growing business model in the sector, takes this further with extremely rapid production cycles driven by e-commerce and often following the latest online trends. The garments produced are predominantly plastic-based and often discarded after only a few washes [12]. Its business-to-consumer (B2C) model exacerbates the sector's environmental and social impacts, contributing to climate change. Manufacturers using this business model typically ship directly to consumers, generating emissions from air freight rather than cargo ships, and contribute to the accumulation of textile waste in landfills. The model also perpetuates poor labor conditions, as workers in these organizations' supply chains have been found to endure excessive overtime for minimal compensation [12].

The sector's contribution to sustainable development is challenging due to its reliance on non-renewable virgin materials and resources, as well as low recycling rates. There is a growing need to shift to an alternative business model, such as a circular model, in which products and materials are kept in the economy for as long as possible.

This rapid expansion of production and consumption has placed pressure on the environment and workers. The environmental impacts result from the sector's high consumption of resources, such as water, land, and fossil fuels. Further impacts are caused by chemical pollution, fiber fragmentation, and waste generation, with almost 90% of discarded textiles ending up in landfills or being incinerated [9]. The sector's environmental impact is worsened by its reliance on synthetic fibers, primarily derived from oil, and by its limited capacity to recycle textiles into new clothing, with less than 1% of all textiles being recycled [9]. Jewelry recycling rates, by comparison, are much higher than those of textiles. However, the majority of precious metals, such as gold, are still sourced through mining, which has negative impacts on water, land, and the climate due to the use of fossil fuels [15].

The sector employs millions of people worldwide, with the majority being young women. Despite the high number of workers employed, the sector is associated with negative impacts on their human rights, including low wages, excessive overtime, forced and child labor, gender inequality, and gender-based violence. Workers, especially those in textile manufacturing, can face unsafe working environments due to inadequate safety measures, such as blocked fire escapes, insufficient personal protective equipment, or a lack of rigorous inspections.

The textiles and apparel sector is buyer-driven, with major buying organizations deciding on production conditions and often exerting pressure on suppliers and their workers. Brands and retailers' procurement practices, particularly those operating under a fast-fashion model, exert downward pressure on prices. This, in turn, has negative impacts on wages and working conditions, leading to excessive working hours and low compensation for workers.

These challenges are exacerbated by the textiles and apparel sector's complex, fragmented global value chain, which makes it difficult to trace the geographic origins of materials and products, limiting

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accountability and transparency. In the case of jewelry, materials and products can be sourced from or pass through conflict-affected or high-risk areas, making traceability even more difficult.

Consumers, advocacy groups, and governments increasingly demand responsible business practices of textiles, apparel, and jewelry organizations, encouraging them, particularly brands and retailers, to disclose more information about their impacts.

Sustainable Development Goals

The Sustainable Development Goals (SDGs), part of the 2030 Agenda for Sustainable Development adopted by the 193 United Nations (UN) member states, comprise the world's comprehensive plan of action for achieving sustainable development [13].

Since the SDGs and targets associated with them are integrated and indivisible, textiles and apparel organizations have the potential to contribute to all SDGs by enhancing their positive impacts or by preventing and mitigating their negative impacts on the economy, environment, and people.

The textiles and apparel sector can contribute to achieving Goal 7: Affordable and Clean Energy and Goal 13: Climate Action by investing in energy-efficient machinery that does not rely on fossil fuels, such as coal, which will support a low-carbon transition while mitigating GHG emissions through the use of renewable energy.

The sector connects to Goal 6: Clean Water and Sanitation, and Goal 14: Life Below Water, due to the impacts from the use of water and hazardous chemicals, and the release of fiber fragments and effluents that textiles and apparel organizations can have on local communities and the environment.

The textiles and apparel sector can mitigate its impacts on land and water by using circular, recyclable materials, promoting responsible consumption through marketing and labeling, and designing products that are compostable and do not leach harmful chemicals if landfilled. This way, the sector can contribute to achieving Goal 12: Responsible Consumption and Production and Goal 15: Life on Land.

Textiles and apparel organizations can promote and commit to improving the working conditions, wages, and benefits of workers in the sector, supporting Goal 8: Decent Work and Economic Growth. There are significant negative impacts on workers' social and labor issues in the textiles and apparel sector, such as low wages and benefits, excessive overtime, harassment, discrimination, and a lack of occupational health and safety.

Table 2 presents connections between the likely material topics for the textiles and apparel sector and the SDGs. These linkages were identified based on an assessment of the impacts described in each likely material topic and the targets associated with each SDG.

Table 2 is not a reporting tool but presents connections between the textiles and apparel sector's significant impacts and the goals of the 2030 Agenda for Sustainable Development. See references [8] and [9] in the Bibliography for information on reporting progress towards the SDGs using the GRI Standards.

Table 2. Linkages between the likely material topics for the textiles and apparel sector and the SDGs

Likely material topic	Corresponding SDGs
Topic 15.1 Climate change	Goal 1: No Poverty
	Goal 7: Affordable and Clean Energy
	Goal 8: Decent Work and Economic Growth
	Goal 9: Industry, Innovation and Infrastructure
	Goal 13: Climate Action
	Goal 17: Partnerships for the Goals

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Topic 15.2 Biodiversity	Goal 6: Clean Water and Sanitation
	Goal 12: Responsible Consumption and Production
	Goal 14: Life Below Water
	Goal 15: Life on Land
Topic 15.3 Water and effluents	Goal 3: Good Health and Well-being
	Goal 6: Clean Water and Sanitation
	Goal 9: Industry, Innovation and Infrastructure
	Goal 12: Responsible Consumption and Production
	Goal 14: Life Below Water
	Goal 15: Life on Land
Topic 15.4 Chemical use	Goal 3: Good Health and Well-being
	Goal 6: Clean Water and Sanitation
	Goal 14: Life Below Water
	Goal 15: Life on Land
Topic 15.5 Waste, materials and circular economy	Goal 1: No Poverty
	Goal 6: Clean Water and Sanitation
	Goal 9: Industry, Innovation and Infrastructure
	Goal 11: Sustainable Cities and Communities
	Goal 12: Responsible Consumption and Production
	Goal 15: Life on Land
	Goal 17: Partnerships for the Goals
Topic 15.6 Rights of Indigenous Peoples	Goal 1: No Poverty
	Goal 3: Good Health and Well-being
	Goal 5: Gender Equality
	Goal 11: Sustainable Cities and Communities
	Goal 16: Peace, Justice and Strong Institutions
Topic 15.7 Child labor	Goal 1: No Poverty
	Goal 4: Quality Education
	Goal 8: Decent Work and Economic Growth
	Goal 16: Peace, Justice and Strong Institutions
Topic 15.8 Forced or compulsory labor	Goal 1: No Poverty
	Goal 8: Decent Work and Economic Growth
	Goal 16: Peace, Justice and Strong Institutions
Topic 15.9 Freedom of association and collective bargaining	Goal 8: Decent Work and Economic Growth
	Goal 16: Peace, Justice and Strong Institutions
Topic 15.10 Non-discrimination, equal opportunity and gender	Goal 5: Gender Equality
	Goal 8: Decent Work and Economic Growth
	Goal 10: Reduced Inequalities
	Goal 16: Peace, Justice and Strong Institutions
Topic 15.11 Occupational health and safety	Goal 3: Good Health and Well-being
	Goal 8: Decent Work and Economic Growth
Topic 15.12 Employment	Goal 1: No Poverty

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	Goal 5: Gender Equality
	Goal 8: Decent Work and Economic Growth
	Goal 10: Reduced Inequalities
Topic 15.13 Remuneration and working time	Goal 5: Gender Equality
	Goal 8: Decent Work and Economic Growth
Topic 15.14 Procurement practices	Goal 8: Decent Work and Economic Growth
Topic 15.15 Anti-corruption	Goal 12: Responsible Consumption and Production
	Goal 16: Peace, Justice and Strong Institutions
Topic 15.16 Marketing and labeling	Goal 12: Responsible Consumption and Production
Topic 15.17 Conflict-affected and high-risk areas	Goal 8: Decent Work and Economic Growth
	Goal 16: Peace, Justice and Strong Institutions
	Goal 17: Partnerships for the Goals
Topic 15.18 Supply chain traceability	Goal 8: Decent Work and Economic Growth
	Goal 12: Responsible Consumption and Production
	Goal 16: Peace, Justice and Strong Institutions
	Goal 17: Partnerships for the Goals

Box 1. Other key international instruments and initiatives supporting responsible textiles and apparel

Civil society, investors, regulators, consumers, and other stakeholders increasingly expect textiles and apparel organizations to conduct due diligence. The *OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector* and the *OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas* have been widely adopted by organizations in the sector to reduce the risk of severe human rights impacts, impacts from poor working conditions, and impacts on the environment.

Future engagement on chemicals and waste will increase as production volumes continue to grow. The United Nations Environment Programme (UNEP) has developed the *Global Framework on Chemicals – For a Planet Free of Harm from Chemicals and Waste*, which urges textiles stakeholders to commit to it. This framework supports a transition towards safer alternatives, accelerating the shift to sustainable production and consumption patterns and fostering more resilient, transparent, and accountable supply chains.

Many government-led efforts, including those involving public-private collaborations and organizations such as the International Labour Organization (ILO), have driven increased attention and expectations in the textiles and apparel sector to identify, assess, prevent, mitigate, and remediate negative impacts, all while improving traceability and transparency.

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2. Likely material topics

This section comprises the likely material topics for the textiles and apparel sector. Each topic describes the sector's most significant impacts related to the topic and lists disclosures that have been identified as relevant for reporting on the topic by textiles and apparel organizations. The organization is required to review each topic in this section and determine whether it is a material topic for the organization, and then to determine what information to report for its material topics.

Box 2. Identification of suppliers with the most significant impacts in the textiles and apparel sector

Supply chains in the textiles and apparel sector are often complex and fragmented. Depending on their position in the value chain, organizations may work with thousands of suppliers. Conducting due diligence and identifying actual and potential impacts can therefore be challenging due to limited visibility and leverage, especially for suppliers with whom the organization has an indirect relationship.

GRI 15 includes additional sector reporting that asks organizations to provide information about their suppliers. To ensure feasibility, the Standard recommends that, for certain topics, organizations focus on 'suppliers with the most significant impacts'.

In line with the *OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector* [18], organizations identify actual and potential impacts in their supply chain by first conducting a scoping exercise to determine which negative impacts are the most significant. This assessment can draw on factors such as the type of product sourced, the country of production, the organization's business model (e.g., multiple product lines), and its sourcing model (e.g., short-term supplier relationships or reliance on agents). The organization then assesses the significance of the actual and potential negative impacts identified, and prioritizes them based on their likelihood and severity, defined by scale, scope, and irremediable character (see reference [18] in the Bibliography and section 1 in *GRI 3: Material Topics 2021* for more information). Given the complexity and diversity of issues in this sector, determining the most significant impacts in the organization's supply chain is likely to require some judgment. The organization is encouraged to engage with stakeholders and experts in this process.

Then, the organization assesses suppliers associated with a higher risk of impacts prioritized during the organization's scoping exercise. Some considerations in determining suppliers with the most significant impacts include suppliers operating in countries with a higher risk of impacts, suppliers involved in production processes associated with negative impacts, or suppliers identified as being involved with negative impacts in previous supplier assessments. The prioritization of suppliers is therefore based on the significance of their actual and potential impacts, rather than their proximity to the organization within the supply chain.

Identifying these suppliers helps organizations prioritize which impacts to report across their supply chain. It is an iterative process and an essential component of due diligence. By identifying and reporting on suppliers with the most significant impacts, organizations enhance transparency and accountability over impacts across their supply chains.

Supply chain disclosure

Organizations in the textiles and apparel sector may be involved with negative impacts as a result of their business relationships with suppliers. For example, an organization may be involved in human rights abuses when purchasing from another organization that commits human rights violations in its operations. This disclosure applies to all organizations in the sector, regardless of their position in the value chain.

The textiles and apparel value chain is commonly divided into the following stages [23], also known as tiers:

- Raw material processing or Tier 4 (e.g., ginning)
- Intermediate material processing or Tier 3 (e.g., spinning, tanning)

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- Material manufacturing or Tier 2 (e.g., knitting, weaving, fabric dyeing)
- Final assembly or Tier 1 (e.g., final product printing, laundering, embellishing)
- Distribution, transportation, and logistics or Tier 0 (e.g., warehousing, retail)

The jewelry value chain is usually not described using 'tiers'. While the activities may differ, Tier 0 through to Tier 4 may be considered the same for reporting purposes for jewelry.

The value chain stages or tiers on which the organization reports depend on its position in the value chain. For example, an organization involved in material manufacturing would report supply chain information only for the following stages: 'intermediate material processing' (Tier 3) and 'raw material processing' (Tier 4).

Additional sector disclosures	**SECTOR STANDARD REF. NO.**
Publicly available list of suppliers: Report whether the organization publishes a list of suppliers, and if so, provide a link to the most recently published list. For the most recently published list of suppliers, report: • whether the list aligns with a sector-specific standard or initiative[2] and, if so, report the standard or initiative; • a list of the categories of information[3] provided for each supply chain stage or tier; • the percentage of suppliers publicly disclosed for each supply chain stage or tier, compared to the total number of known or estimated suppliers in that stage or tier; • the percentage of the procurement budget that is spent on first-tier suppliers included in the list.	15.0.1
Most significant impacts in the supply chain: For each material topic, report: • the supply chain stages or tiers where the most significant impacts have been identified; • the percentage of suppliers with the most significant impacts for each supply chain stage or tier, compared to the total number of known or estimated suppliers in that stage or tier.	15.0.2

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[2] Examples of sector-specific standards or initiatives are the Transparency Pledge and the Open Data Standard for the Apparel Sector.

[3] This can include the supplier's facility name, address, parent company, product type, the number of employees and non-employee workers, and the percentage of employees and non-employee workers by gender and migrant status.

547 **Table 3. Template for presenting the most significant impacts in the organization's supply chain**

548 The table offers an example of how to present information for Disclosure 15.0.2. The organization can
549 amend the table based on its position in the value chain and by reporting additional information
550 according to its practices.

Material topics	**Raw material processing or Tier 4**		**Intermediate material processing or Tier 3**		**Material manufacturing or Tier 2**		**Final assembly or Tier 1**		**Distribution, transportation, and logistics or Tier 0**	
	Most significant impacts	% of suppliers with most significant impacts	Most significant impacts	% of suppliers with most significant impacts	Most significant impacts	% of suppliers with most significant impacts	Most significant impacts	% of suppliers with most significant impacts	Most significant impacts	% of suppliers with most significant impacts
Climate change	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Biodiversity	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Water and effluents	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Chemical use	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Waste, materials and circular economy	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Rights of Indigenous Peoples	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Child labor	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Forced or compulsory labor	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Freedom of association and collective bargaining	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Non-discrimination, equal opportunity and gender	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Occupational health and safety	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Employment	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Remuneration and working time	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%

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Procurement practices	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Anti-corruption	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Marketing and labeling	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Conflict-affected and high-risk areas	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
Supply chain traceability	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%
[Additional topic/s]	Y/N	%	Y/N	%	Y/N	%	Y/N	%	Y/N	%

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Topic 15.1 Climate change

Climate change refers to long-term shifts in the climate system, primarily driven by greenhouse gas (GHG) emissions from human activities. Organizations contribute to climate change, particularly through non-renewable energy consumption across the value chain, and are responsible for mitigating and adapting to its impacts, including by developing transition and adaptation plans aligned with just transition principles. This topic covers GHG emissions, energy consumption, actions taken to mitigate and adapt to climate change, and impacts on workers, local communities, and Indigenous Peoples.

The textiles and apparel sector is a major emitter of greenhouse gases (GHG), with material production responsible for approximately half of its GHG emissions, with a further quarter attributed to raw material extraction [36]. If the sector continues with business as usual and grows as expected, it will fall short of the 45% emissions reduction needed to limit global temperature to well below 2°C, while pursuing efforts to limit it to 1.5°C, above pre-industrial levels, as per the Paris Agreement [36]. The linear business model of the textiles and apparel sector has seen apparel consumption double in the first two decades of this century [26]. The emissions associated with the exponential growth of the sector and the short product lifecycles, including those from the incineration of textile waste, increasingly contribute to climate change.

Fiber, yarn, textile, and leather manufacturing, particularly wet processing, require significant quantities of chemicals and energy to heat large volumes of water. Most of the GHG emissions from these activities come from the burning of fossil fuels to generate electricity or heat [24] (see also topics 15.4 Chemical use and 15.3 Water and effluents). Refining and manufacturing materials used for jewelry, such as precious metals, steel, and lab-grown gemstones, also creates significant GHG emissions. Garment use contributes significantly to GHG emissions through energy consumption for washing, drying, and ironing over the product's lifespan.

GHG emissions can be reduced by maximizing energy efficiency, switching to renewable energy sources, increasing material efficiency in manufacturing and processing, and increasing the use of materials with lower per-unit GHG emissions, such as recycled materials [36]. Reducing consumption, keeping products like clothing in use and circulating for as long as possible, and minimizing urgent air freight through responsible purchasing can help to reduce emissions in this sector. GHG emissions reduction targets can be part of an organization's climate change mitigation transition plan.

Extreme weather events, including heatwaves and flooding, threaten key textiles and apparel-producing countries, such as Bangladesh, Cambodia, Pakistan, Sri Lanka, and Vietnam, with impacts on workers' health and safety, while slowing job growth [26]. With organizations in the sector developing climate change adaptation plans, these negative impacts can be mitigated.

According to the International Labour Organisation (ILO), a just transition involves greening the economy in a way that is as fair and inclusive as possible to everyone concerned, creating decent work opportunities, and leaving no one behind. However, transition plans from brands and retailers can pose challenges to organizations in their supply chain, such as yarn or textile manufacturers, particularly when suppliers operate in less developed countries. Decarbonization initiatives can lead to job losses in the value chain due to the adoption of modern machinery, with significant impacts on local communities and vulnerable groups reliant on the sector for their livelihoods. The Fashion Industry Charter for Climate Action is an industry initiative that sets expectations for transition plans of organizations in the textiles and apparel sector [27]. Social protections can be part of just transition plans, with shared responsibility between brands and suppliers to ensure that implemented initiatives, such as process redesigns, do not lead to wage reductions or financial insecurity [38] (see also topic 15.13 Remuneration and working time).

Brands and retailers can develop long-term relationships with suppliers to establish credible transition plans with clear actions and targets that support decarbonization efforts in the textiles and apparel

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599 sector. These partnerships can also include capacity building initiatives and dedicated financing
600 mechanisms to support collective efforts across the value chain and contribute to broader sustainable
601 development.
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603 ## Reporting on climate change

If the organization has determined climate change to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	15.1.1
Topic Standard disclosures		
GRI 102: Climate Change 2025	Disclosure 102-1 Transition plan for climate change mitigation	15.1.2
	Disclosure 102-2 Climate change adaptation plan	15.1.3
	Disclosure 102-3 Just transition	15.1.4
	Disclosure 102-4 GHG emissions reduction targets and progress	15.1.5
	Disclosure 102-5 Scope 1 GHG emissions	15.1.6
	Disclosure 102-6 Scope 2 GHG emissions	15.1.7
	Disclosure 102-7 Scope 3 GHG emissions	15.1.8
	Disclosure 102-8 GHG emissions intensity	15.1.9
	Disclosure 102-9 GHG removals in the value chain	15.1.10
	Disclosure 102-10 Carbon credits	15.1.11
GRI 103: Energy 2025	Disclosure 103-1 Energy policies and commitments	15.1.12
	Disclosure 103-2 Energy consumption and self-generation within the organization	15.1.13
	Disclosure 103-3 Upstream and downstream energy consumption *Additional sector recommendations* List the sources of energy consumption in the 'purchased goods and services' value chain category separately by renewable and non-renewable energy sources.	15.1.14
	Disclosure 103-4 Energy intensity	15.1.15
	Disclosure 103-5 Reduction in energy consumption	15.1.16

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604 ## References and resources

605 *GRI 102: Climate Change 2025* and *GRI 103: Energy 2025* list authoritative intergovernmental
606 instruments, additional references, and resources relevant to reporting on this topic.

607 The additional authoritative instruments and references used in developing this topic, as well as
608 resources that may be helpful for reporting on climate change by the textiles and apparel sector are
609 listed in the Bibliography.

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Topic 15.2 Biodiversity

Biodiversity is the variability among living organisms. It includes diversity within species, between species and of ecosystems. Biodiversity not only has intrinsic value, but is also vital to human health, food security, economic prosperity, and mitigation of climate change and adaptation to its impacts. This topic covers impacts on biodiversity, including genetic diversity, animal and plant species, and ecosystems.

Organizations in the textiles and apparel sector may be involved with negative impacts related to biodiversity through their activities or as a result of business relationships through sourcing, processing of materials, and manufacturing. Impacts such as soil acidification can result from using pesticides, insecticides, fertilizers, and other chemicals in raw material processing (see also topic 15.4. Chemical use[4] [46]. Mining for minerals and metals consumed by the textiles and apparel sector may contribute to the direct drivers of biodiversity loss through land and sea use change, exploitation of natural resources, and pollution.[5]

The textiles and apparel sector requires substantial quantities of raw materials to produce goods. The production of raw materials from crops and animals, such as cellulose, cotton, leather, and wool, as well as synthetic fibers derived from the extractive industries [47], can lead to changes in land use through ecosystem conversion. For example, ecosystem conversion, such as deforestation, may arise from land-use change driven by animal breeding and grazing, crop production, and oil activities.

The production, dyeing, and finishing of fibers contribute to water pollution, greenhouse gas (GHG) emissions, and ultimately climate change, affecting biodiversity. The extraction and refinement of crude oil to produce synthetic fibers can also lead to these negative impacts. Textile and apparel fiber fragments, along with coatings and waterproof finishes or PFAS (commonly known as forever chemicals), can harm biodiversity by accumulating and contaminating soil and water when sent to landfills. Organizations in the textiles and apparel sector are often based in countries where compliance with environmental regulations is not enforced, or where they lack water-treatment infrastructure and the capacity to adequately monitor their environmental impacts (see also topics 15.3 Water and effluents and 15.1 Climate change).

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[4] See also *GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022.*

[5] See also *GRI 14: Mining Sector 2024.*

Reporting on biodiversity

If the organization has determined biodiversity to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	15.2.1
Topic Standard disclosures		
GRI 101: Biodiversity 2024	Disclosure 101-1 Policies to halt and reverse biodiversity loss	15.2.2
	Disclosure 101-2 Management of biodiversity impacts	15.2.3
	Disclosure 101-3 Access and benefit-sharing	15.2.4
	Disclosure 101-4 Identification of biodiversity impacts	15.2.5
	Disclosure 101-5 Locations with biodiversity impacts	15.2.6
	Disclosure 101-6 Direct drivers of biodiversity loss	15.2.7
	Disclosure 101-7 Changes to the state of biodiversity	15.2.8
	Disclosure 101-8 Ecosystem services	15.2.9

References and resources

GRI 101: Biodiversity 2024 lists authoritative intergovernmental instruments, additional references, and resources relevant to reporting on this topic.

The additional authoritative instruments and references used in developing this topic, as well as resources that may be helpful for reporting on biodiversity by the textiles and apparel sector are listed in the Bibliography.

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Topic 15.3 Water and effluents

Recognized as a human right, access to fresh water is essential for human life and well-being. The amount of water withdrawn and consumed by an organization and the quality of its discharges can have impacts on ecosystems and people. This topic covers impacts related to the withdrawal and consumption of water and the quality of water discharged.

The textiles and apparel sector withdraws and consumes significant amounts of water across the entire value chain, from water-intensive material manufacturing to use-phase activities such as cleaning and washing. Certain activities consume large volumes of water, ranging from cotton growing, cellulose cultivation, crude oil extraction, and animal husbandry to cellulose and wool processing, leather tanning, fabric dyeing, and product finishing. As demand for textile and apparel products increases, so does the demand for water to produce the needed materials.

The geographic concentration of textiles and apparel manufacturing organizations in areas with water stress is a contributing factor to water-related impacts. For example, 80-90% of China's fabric, yarn, and plastic-based fiber production occurs in areas with water stress [73]. Significant cotton-producing countries such as Australia, China, India, Pakistan, Turkey, and the USA are under high water stress [73] [74]. Slow progress across the sector in upgrading water recycling processes is leading to increased water withdrawal and consumption, resulting in lower water availability for local communities and ecosystems. A range of solutions exists to improve water recycling in the sector, such as waterless and low-water dyeing technologies, electrocoagulation, and zero liquid discharge (ZLD) systems [77].

The dyeing and finishing processes used in the textiles and apparel sector can result in water pollution [69]. Organizations that produce textiles and apparel can discharge high volumes of effluents containing hazardous chemicals into the environment (see also topic 15.4 Chemical use). Effluents can contain complex mixtures of pollutants, including heavy metals and fiber fragments; therefore, effluent treatment plants (ETPs) play a key role in removing these pollutants. Chemical oxygen demand (COD) is one method of determining the level of treatment needed to remove pollutants from effluents, which can be achieved through processes such as chemical coagulation, activated carbon filtration, and biological treatment [72]. The discharge of untreated effluents pollutes drinking and bathing water for local communities, and harms species and aquatic ecosystems (see also topic 15.2 Biodiversity).

Extreme weather events exacerbated by climate change, such as flooding or storms, can damage manufacturing facilities and infrastructure, causing accidental effluent discharges and further degrading water quality, especially in manufacturing-intensive countries (see also topic 15.1 Climate change).

The textiles and apparel sector is a known source of fiber fragmentation, including plant- and animal-based, synthetic, and semi-synthetic fibers. Fragmentation can occur throughout the lifecycle of textiles, from certain chemical and mechanical processes, washing and finishing during manufacturing, to consumer use and laundering. Fiber fragments can enter river systems and groundwater, causing pollution and impacts to ecosystems and food supply chains (see also Topic 15.5 Materials, waste, and circular economy).

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Reporting on water and effluents

If the organization has determined water and effluents to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics *Additional sector recommendations* • Describe how the organization uses recycled water, including where water is recycled from. • Describe the methodology used to define, calculate, or estimate recycled water in the organization's operations and for suppliers with the most significant impacts on water and effluents.	15.3.1
Topic Standard disclosures		
GRI 303: Water and Effluents 2018	Disclosure 303-1 Interactions with water as a shared resource	15.3.2
	Disclosure 303-2 Management of water discharge-related impacts *Additional sector recommendations* • Report whether an Effluent Treatment Plant (EPT) is in place for each location of operation and whether the plant covers both treated and untreated water discharges. • Describe actions taken to improve the effectiveness of the ETP. • Report how often the ETP is monitored for operational control and the competence of those operating it.	15.3.3
	Disclosure 303-3 Water withdrawal *Additional sector recommendations* • For each supplier with the most significant impacts on water and effluents, report the total water withdrawal from all areas in megaliters, and a breakdown of this total by: - surface water; - groundwater; - seawater; - produced water; - third-party water. • For each supplier with the most significant impacts on water and effluents, report the total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by: - surface water; - groundwater; - seawater; - produced water; - third-party water. • Report the total number and the percentage of existing suppliers assessed for impacts on water withdrawal.	15.3.4

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	• Describe how suppliers with the most significant impacts on water withdrawal were identified. • Describe the methodology used to calculate or estimate water withdrawal and determine areas of water stress for suppliers with the most significant impacts on water and effluents.	
	Disclosure 303-4 Water discharge *Additional sector recommendations* • Describe the actions taken to improve the removal efficiency of the Effluent Treatment Plant (ETP). • When reporting the priority substances of concern, include organic matter, total suspended solids (TSS), heavy metals, nitrogen, phosphorus, color, pH, and adsorbable organic halides (AOX). • For each supplier with the most significant impacts on water and effluents, report the total water discharge to all areas with water stress in megaliters, and a breakdown of this total by: - freshwater (≤1,000 mg/L total dissolved solids); - other water (>1,000 mg/L total dissolved solids). • Report the total number and the percentage of existing suppliers assessed for impacts on water discharge. • Describe how suppliers with the most significant impacts on water discharge were identified. • Describe the methodology used to calculate or estimate water discharge and determine areas of water stress for suppliers with the most significant impacts on water and effluents.	15.3.5
	Disclosure 303-5 Water consumption	15.3.6

References and resources

GRI 303: Water and Effluents 2018 lists authoritative intergovernmental instruments and additional references relevant to reporting on this topic.

The additional authoritative instruments and references used in developing this topic, as well as resources that may be helpful for reporting on water and effluents by the textiles and apparel sector are listed in the Bibliography.

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Topic 15.4 Chemical use

Chemical used in the production and delivery of services can pose threats to human health and the environment. This topic covers an organization's approach to chemical use, including the impacts of their toxicity on the environment and people, such as workers, consumers, and local communities.

In textiles and apparel, chemicals are most commonly used in raw and intermediate material processing, from fiber production to washing, dyeing, and finishing. They also play a role in manufacturing leather, rubber, foam, adhesives, and trims used for textiles, apparel, or footwear. More than 8,000 synthetic chemicals [92], including persistent organic pollutants (POPs) and per- and polyfluoroalkyl substances (PFAS) [90], are involved in textile processing, particularly in tanneries and wet processing.

Jewelry value chains use chemicals for a range of activities, with some being hazardous, such as cyanide and mercury, used for the extraction of metals (see also topic 14.6 Waste in *GRI 14: Mining Sector 2024*), through to lead, cadmium, nickel [101], and cobalt used in manufacturing. Chemicals can also be used for cleaning, polishing, treating, and coating finished and semi-finished products.

Chemical used in the sector can enter the environment through intentional discharge, accidental leaks in effluents, evaporation into the air, or release via solid waste, leading to contamination of water, air, and soil. Dyes, tanning acids, and other chemicals can contaminate water sources, affecting surface water, groundwater, and seawater, potentially reaching toxic concentrations and exposure levels. Hazardous chemicals from textile production and manufacturing can remain in clothing and be released into water during washing and over their use phase. Pollution, including chemical pollution, is a direct driver of biodiversity loss (see also topic 15.2 Biodiversity). Chemicals present in finished garments may cause allergic reactions, interfere with the skin's detoxification, disrupt hormone function, affect fertility, or be carcinogenic [96]. Chemicals in fibers can also have acute health impacts on children, who may be particularly vulnerable.

Local communities exposed to water pollution generated by the sector can experience negative impacts on their health, including malformations, kidney damage, cancers, miscarriages, and, in cases of exposure at high concentration levels, death [98].

Chemicals can also have negative impacts on workers' health in this sector, especially at raw material processing and textile manufacturing sites. For example, inhalation and unprotected exposure to pesticides, herbicides, and carcinogenic substances, including formaldehyde, arsenic, and cadmium, can have impacts on workers' health [95]. Chemicals can also affect workers' health through dermal contact, inhalation of fiber fragments, and ingestion. The severity of these impacts depends on the concentration and duration of exposure, as well as the appropriate use and availability of personal protective equipment (PPE). Proper handling and management of chemicals in manufacturing and processing plants is important when implementing health and safety practices and policies for workers (see also topic 15.11 Occupational health and safety).

Critical incidents in the sector can be related to hazardous chemical spills or leaks caused by unsafe use, storage, handling, or a lack of resources. Organizations in the sector can implement critical incident prevention, preparedness, and response to anticipate incidents and define the controls that mitigate or remediate the risk of incidents.

Legislation governing chemical usage, often outlined in restricted substances lists (RSLs), varies across jurisdictions. In countries where manufacturing occurs, corruption and bribery can lead local authorities to fail to enforce regulations on chemical use (see also topic 15.15 Anti-corruption). Commercial pressure from brands and retailers can lead suppliers to cut costs by secretly using lower-quality chemicals. This can result in negative impacts on consumers and the environment, while also reducing overall transparency about chemical used in final products.

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Industry-wide frameworks or initiatives and internationally recognized RSLs and manufacturing restricted substances lists (MRSLs) that are based on scientific evidence provide guidance on chemical management. They enable organizations to identify chemical products or substances that are restricted from use in textiles and apparel manufacturing processes and in final products due to their potential negative impacts on human health and the environment. Organizations in the sector can adopt the internationally recognized RSLs and MRSLs or implement their own. In addition, organizations can develop purchasing policies for chemicals with time-bound goals and targets to phase out the use of hazardous chemicals and replace them with safer alternatives. Combining RSLs and MRSLs with such policies can prevent and minimize the use of hazardous chemicals in organizations' supply chains and manufacturing processes.

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Reporting on chemicals use

If the organization has determined chemical use to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics *Additional sector recommendations* • Describe the policies for internal management of chemicals, including: - chemical labeling, indicating their identity; - safety data sheets; - storage precautions; - provision of personal protective equipment (PPE). • Describe the organization's approach to chemical and hazardous chemical-related incident prevention, preparedness, and response, including the frequency of testing the plans. • Report the internationally recognized restricted substances list (RSL) and manufacturing restricted substances list (MRSL) that the organization adheres to.[6] • List any RSL or MRSL developed by the organization and provide a link if publicly available. • If the organization has developed its own RSL or MRSL, report whether it aligns with any internationally recognized framework and specify which one. • Describe the organization's policies or commitments to phase out the use of hazardous chemicals. • Describe how the organization engages with suppliers regarding safe chemical management, including: - training and education; - adhering to internationally recognized RSLs or MRSLs, or establishing their own lists, and ensuring they align with internationally recognized frameworks; - commitments to phase out hazardous chemicals; - financial support; - any other support.	15.4.1
Topic Standard disclosures		
GRI 305: Emissions 2016	Disclosure 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	15.4.2
GRI 306: Effluents	Disclosure 306-3 Significant spills	15.4.3

[6] Recognized international frameworks include Zero Discharge of Hazardous Chemicals (ZDHC), Apparel and Footwear International RSL Management (AFIRM) Group, and others.

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and Waste 2016		
GRI 413: Local Communities 2016	Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities	15.4.4
GRI 416: Customer Health and Safety 2016	Disclosure 416-1 Assessment of the health and safety impacts of product and service categories	15.4.5
	Disclosure 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	15.4.6
Additional sector disclosures		
Incidents related to chemicals: Describe the incidents related to chemicals and hazardous chemicals, and actions taken to mitigate them.		15.4.7
Chemical inventory in the organization: For each location of operation, report the percentage of chemical products used by the organization that adhere to an internationally recognized RSL or MRSL.		15.4.8
Chemical inventory in the supply chain: Report: • the percentage of suppliers who adhere to internationally recognized RSLs or MRSLs; • the percentage of suppliers who developed their own RSL or MRSL. For each supplier that developed their own RSL or MRSL, provide a link to the list if publicly available.		15.4.9
Hazardous chemical reduction targets: Report reduction targets for each hazardous chemical in metric tons, and as a percentage of the total amount for each hazardous chemical in the base year, including: • the base year; • the timeline for achieving the targets.		15.4.10

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References and resources

GRI 305: Emissions 2016, *GRI 306: Effluents and Waste 2016*, *GRI 413: Local Communities 2016*, and *GRI 416: Customer Health and Safety 2016* list authoritative intergovernmental instruments and additional references relevant to reporting on this topic.

The additional authoritative instruments and references used in developing this topic, as well as resources that may be helpful for reporting on hazardous chemicals by the textiles and apparel sector are listed in the Bibliography.

Topic 15.5 Waste, materials and circular economy

The types and amounts of materials an organization uses, and the waste it generates, can have impacts on the environment and people. The circular economy is a system that keeps products and materials in use for as long as possible, minimizes resource extraction, prevents waste and air pollution, and reduces GHG emissions. This topic covers impacts from organizations' use of materials, management of waste, and the circularity measures to manage them.

The linear value chain of the textiles and apparel sector relies on increasing the extraction of virgin materials to make new products that are eventually directed to disposal (e.g., landfilling, incineration). If current practices continue, global textiles and apparel production is projected to rise by 63%, producing over 100 million tons by 2030 [124]. This growth often outpaces actual demand, leading to overproduction and excessive waste [116]. More than half of the fast fashion produced is estimated to be disposed of within a year, with less than 1% of the materials used to produce textiles and apparel being recycled into new textile products [122].

The textiles and apparel sector produces and uses a wide range of fibers from various sources. For example, fossil fuel-based synthetic fibers account for two-thirds of global fiber production, with polyester being the most widely produced [137]. Crude oil production used to create synthetic fibers releases significant greenhouse gas (GHG) emissions (see also topic 15.1 Climate change). Manufacturing synthetic fibers also requires large quantities of water, and especially during washing, fiber fragments, a form of microplastics also known as microfibers, are released, potentially entering the food chain (see also topic 15.3 Water and effluents) [126]. Recycled polyester accounts for less than 10% of all polyester used in the sector and is mostly made from plastic bottles [137].

Plant fibers, including cotton, account for a quarter of all fibers produced in the sector [137] and, despite being biodegradable, also have negative impacts from intensive irrigation and heavy use of chemical fertilizers, herbicides, and insecticides [115]. Animal fibers represent a small share of the materials used in the sector. However, their manufacturing has significant environmental impacts at the farm level, including land-use change and methane emissions, which drive biodiversity loss and climate change.[8]

In addition to the impacts from material manufacturing, the sector generates 92 million tons of textile waste globally each year [117]. Textile waste is often exported to lower-income countries that lack the infrastructure to manage it, leading to widespread landfilling and incineration. This waste can have negative impacts on the environment and human health, often occurring far from where it is generated and disposed of. For example, landfills can leak chemicals into local waterbodies, contaminate soils, and release gases from decomposing materials and fires, contributing to air pollution. A challenging waste stream is fiber fragmentation, with hundreds of thousands of tons released each year into the air, soil, oceans, and other waterbodies, resulting in impacts on ecosystems (see also topic 15.2 Biodiversity) [126] [112].

Incinerating or landfilling products results in the loss of materials, thereby driving increased extraction and production of virgin materials. However, in a circular economy, textile products are kept in use at their highest value for as long as possible by enhancing their durability, offering rental and resale options, prioritizing reuse and repair, and sourcing renewable materials. Circular business models in the textiles and apparel sector can reduce negative impacts on human health, climate change, and biodiversity, as well as associated impacts from fiber production, textile processing, and disposal. The circular economy principles include the elimination of pollution, which, in textiles manufacturing, entails phasing out hazardous chemicals that are often released into the environment through textile waste (see also topic 15.4 Chemical use).

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[8] See also *GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022*.

Garment labels are often unreliable, with fiber composition inaccurate in 40% of cases, especially in garments made with multiple fibers [121] (see also topic 15.16 Marketing and labeling). This lack of transparency makes it difficult for recyclers to accurately sort textile waste, creating a major barrier to circularity. The problem is made worse by the limited infrastructure for collecting, handling, sorting, and processing used textiles and apparel. Extended producer responsibility (EPR) schemes help address these issues because they hold brands and retailers accountable for the lifecycle of their products, including their design and post-consumer stage, and mobilize funding to build better systems for collecting, sorting, and recycling discarded items [114]. EPR also supports better traceability by helping identify materials in circulation, which improves the quality and efficiency of recycling.

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Reporting on waste, materials and circular economy

If the organization has determined waste, materials, and circular economy to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics *Additional sector recommendations* • Describe waste management actions in manufacturing sites, including waste segregation, collection, storage, treatment, and final disposal. - Describe the process to collect, store, and dispose of textile sludge.[12]	15.5.1
Topic Standard disclosures		
GRI 301: Materials 2016	Disclosure 301-1 Materials used by weight or volume *Additional sector recommendations* Report the total weight or volume of raw materials used to produce and package the organization's primary products and services, and a breakdown of this total by type of raw material.	15.5.2
	Disclosure 301-2 Recycled input materials used *Additional sector recommendations* When reporting the percentage of recycled input materials used to manufacture the organization's primary products and services, report a breakdown by fiber-to-fiber recycled input.[13]	15.5.3
	Disclosure 301-3 Reclaimed products and their packaging materials *Additional sector recommendations* The following additional sector recommendation is for brands and retailers: Report the total weight of reclaimed products and their packaging materials for each product category.	15.5.4
GRI 306: Waste 2020	Disclosure 306-1 Waste generation and significant waste-related impacts	15.5.5
	Disclosure 306-2 Management of significant waste-related impacts *Additional sector recommendations*	15.5.6

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[12] Textile sludge is a semi-solid waste byproduct generated from wastewater treatment, dyeing and printing, and chemical treatment processes in textile manufacturing, containing organic and inorganic substances, such as heavy metals and textile fiber fragments, which is often hazardous to the environment.

[13] Fiber-to-fiber recycled input material is recycled textile fiber obtained from discarded textiles that has been processed back into fiber feedstock, suitable for manufacturing new textile products, maintaining the material within the textile value chain.

	• When reporting circularity measures taken, report whether and how the following circular business models are used: - design; - resale; - rental; - repair; - recycling; - reuse. Describe actions taken to prevent the generation and to address the impacts of fiber fragments, and whether the organization undertakes fiber shedding tests on materials and products.	
	Disclosure 306-3 Waste generated *Additional sector recommendations* • Report reduction targets for generated waste in metric tons and as a percentage of the total generated waste in the base year, including: - the base year; - the timeline for achieving the targets.	15.5.7
	Disclosure 306-4 Waste diverted from disposal	15.5.8
	Disclosure 306-5 Waste directed to disposal	15.5.9
Additional sector disclosures		
Production volume: Report the organization's production volume[14] in number of units produced.		15.5.10
Take-back schemes: The following additional sector disclosure is for brands and retailers: Describe any product take-back scheme or initiative the organization has or participates in. Report the weight, in metric tons, of products collected through take-back schemes, and the percentage of this weight that was; - diverted from disposal; - directed to disposal.		15.5.11
Revenue generation from the circular economy: Report the percentage of revenue generated by the circularity measures taken compared to the organization's total revenue, and explain what circularity measures were included in this calculation.		15.5.12

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References and resources

GRI 301: Materials 2016 and *GRI 306: Waste 2020* list authoritative intergovernmental instruments and additional references relevant to reporting on this topic.

[14] Production volume refers to the total volume of products of the organization, including products sourced by the organization from suppliers.

824 The additional authoritative instruments and references used in developing this topic that may be
825 helpful for reporting on waste, materials, and the circular economy by the textiles and apparel sector are
826 listed in the Bibliography.

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Topic 15.6 Rights of Indigenous Peoples

Indigenous Peoples are at higher risk of experiencing negative impacts more severely as a result of an organization's activities. Indigenous Peoples have both collective and individual rights, as set out in the United Nations Declaration on the Rights of Indigenous Peoples and other authoritative international human rights instruments. This topic covers impacts on the rights of Indigenous Peoples.

An estimated 370 million Indigenous Peoples live across 70 countries and represent a broad range of cultures, languages, practices, artistic expressions, worldviews, and knowledge systems [144]. Their designs and innovations have influenced textiles and apparel, from pattern creation to dyes and manufacturing methods. Due to linear business models, textiles and apparel organizations can contribute to negative impacts on Indigenous Peoples through their business relationships with raw material suppliers (see also topics 15.5 Waste, materials and circular economy and 15.14 Procurement practices). Impacts on Indigenous Peoples can include access to their land, water, and other resources being restricted or removed, and their intellectual property rights being ignored.

Land acquisitions lead to the expansion of large-scale farms and plantations that generate revenue through exports of cotton, viscose, leather, and other materials (see also topic 13.14 Rights of Indigenous Peoples).[15] This can occur in regions where Indigenous Peoples rely on ecosystems for their livelihoods. Indigenous Peoples' dependence on natural resources is particularly affected by climate change (see also topic 15.1 Climate change), of which the textiles and apparel sector is a significant contributor.

Mining for precious metals, gemstones, and other extractives used in the textiles and apparel sector can disrupt Indigenous Peoples' ties to their lands and natural environments. Mining and textile manufacturing can also reduce access to clean water and harm the biodiversity of local ecosystems on which Indigenous Peoples depend (see also topic 15.2 Biodiversity). Mining activities can further damage cultural heritage, which consists of tangible sites and artifacts, along with intangible forms of culture, such as traditional lifestyles and cultural knowledge.[16]

International declarations grant Indigenous Peoples the right to maintain, control, protect, and develop their intellectual property. Intellectual property can be confused with traditional knowledge, which falls outside these international declarations and is considered public domain. This can lead to organizations in the textiles and apparel sector appropriating designs and patterns of Indigenous Peoples and communities without compensation or acknowledgment, misusing their cultural heritage, and limiting communities' income. Additionally, many Indigenous communities lack the legal resources to challenge these practices.

Organizations are expected to obtain free, prior, and informed consent (FPIC)[17] before and throughout their operations on decisions that could have impacts on land or resources that Indigenous Peoples use or own, to prevent negative impacts, and support equitable benefit-sharing.

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[15] See also *GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022*.

[16] See also *GRI 14: Mining Sector 2024*.

[17] The normative framework for free, prior, and informed consent consists of a series of international legal instruments including the United Nations Declaration on the Rights of Indigenous Peoples [210], the International Labour Organization Convention 169 (ILO 169) [208], and the Convention on Biological Diversity (CBD) [209].

Reporting on rights of Indigenous Peoples

If the organization has determined rights of Indigenous Peoples to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	15.6.1
Topic Standard disclosures		
GRI 411: Rights of Indigenous Peoples 2016	Disclosure 411-1 Incidents of violations involving rights of Indigenous Peoples	15.6.2
Additional sector disclosures		
Free, prior, and informed consent: Describe the organization's approach to seeking free, prior, and informed consent (FPIC) from Indigenous Peoples for its own activities and those of its suppliers, including: • whether the FPIC process was mutually agreed upon by the organization or supplier and the affected Indigenous Peoples; • whether an agreement was reached, and provide a link if the agreement is publicly available.		15.6.3
Cultural heritage: Describe the organization's use of Indigenous Peoples' cultural heritage for commercial activities, including: • whether the cultural heritage is represented by knowledge, innovations, design, or practices of Indigenous Peoples; • the scope and nature of the commercial activity; • how affected Indigenous Peoples were informed; • whether and how FPIC was obtained; • the impacts on Indigenous Peoples from the commercial activities.		15.6.4

References and resources

GRI 411: Rights of Indigenous Peoples 2016 lists authoritative intergovernmental instruments and additional references relevant to reporting on this topic.

The additional authoritative instruments and references used in developing this topic, as well as resources that may be helpful for reporting on rights of Indigenous Peoples by the textiles and apparel sector are listed in the Bibliography.

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Topic 15.7 Child labor

Child labor is defined as work that deprives children of their childhood, their potential, and their dignity, and that is harmful to their development, including by interfering with their education. It is a violation of human rights and can lead to lifelong negative impacts. Abolition of child labor is a fundamental principle and right at work.

Millions of children perform illegal and hazardous work in the textiles and apparel sector [159], with over one million in mining and quarrying, extracting gold, diamonds, gemstones, and other jewelry materials [155]. Child labor can be driven by demand for cheap products and low wages offered by employers to support the sector's linear business model. Climate change can also drive child labor: when crop failures reduce household income, families may be forced to seek new sources of income, including child labor in mining (see also topic 15.1 Climate change).

In some countries, textile and apparel organizations have successfully removed child labor from registered and legally recognized organizations in the final assembly production stage (or Tier 1), sometimes referred to as 'formal' export-oriented markets [162]. However, child labor remains a concern across the supply chain of all organizations in the sector, independent of whether they use global or local suppliers. This can occur because child labor is often home-based or found in informal, unregistered workplaces. For example, embroidery and embellishment activities in apparel-making are often part of home-based work that children frequently undertake. Child labor can also occur in subcontracted facilities, where it is harder to detect, and mitigation or remediation actions are limited.

Work can expose children to hazards due to their smaller size, developing bodies, and limited awareness of danger. In manufacturing facilities, homeworkers, or in artisanal and small-scale mines, negative impacts from handling heavy metals and hazardous chemicals, air pollution, and physical labor disproportionately affect children (see also topic 15.4 Chemical use) [159].

Reducing worker poverty in the textiles and apparel sector can help reduce child labor. Organizations in the sector can consider the cost-of-living estimates to set fair remuneration for their workers and employees, and encourage their business relationships to do the same, thereby reducing the need for families to supplement household income with child labor (see also topics 15.13 Remuneration and working time and 15.14 Procurement practices). Organizations can also tackle child labor by adopting a zero-tolerance policy or commitment, explicitly stated in contracts and codes of conduct (see also Topic 15.12 Employment), or in other applicable supply chain requirements. However, these policies are more effective if they consider the situation of working parents [155], addressing low wages and excessive working hours.

As part of a broad effort, several governments have introduced legislation requiring public reporting on addressing child labor, forced labor, and modern slavery. This legislation requires organizations to conduct due diligence in their supply chains, supporting the prevention, mitigation, and remediation of instances of child labor at a country or tier level (see also topics 15.8 Forced or compulsory labor and 15.18 Supply chain traceability).

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Reporting on child labor

If the organization has determined child labor to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics *Additional sector recommendations* • Describe how the organization ensures that its employees and non-employee workers are of the legal minimum working age, and that when conducting hazardous work they are not under the age of 18. • Describe how the organization seeks to ensure that workers in its supply chain are of the legal minimum working age, and that when conducting hazardous work they are not under the age of 18. • Describe how the organization's policy on child labor aligns with the UN Convention on the Rights of the Child, including on: - protection of identity; - freedom of expression; - safety from violence; - health and safety services; - adequate standard of living; - right to education. • Describe whether and how the organization uses third-party verification to prevent child labor in its activities and supply chain.	15.7.1
Topic Standard disclosures		
GRI 408: Child Labor 2016	Disclosure 408-1 Operations and suppliers at significant risk for incidents of child labor	15.7.2

References and resources

GRI 408: Child Labor 2016 lists authoritative intergovernmental instruments relevant to reporting on this topic.

The additional authoritative instruments and references used in developing this topic, as well as resources that may be helpful for reporting on child labor by the textiles and apparel sector are listed in the Bibliography.

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Topic 15.8 Forced or compulsory labor

Forced or compulsory labor is work or service which is exacted from any person under the menace of penalty and for which a person has not offered themselves voluntarily. Freedom from forced labor is a human right and a fundamental right at work.

Forced and compulsory labor, which are forms of modern slavery, are widespread in the textiles and apparel sector, particularly during manufacturing, processing, and final assembly. They often occur in activities such as metal recycling, refining, and gemstone cutting and polishing.

The sector's complex value chain can see organizations conduct activities and have business relationships in countries with high rates of forced labor and modern slavery, increasing the likelihood of negative impacts on human rights. Production in conflict-affected and high-risk areas can also be linked to forced labor, child labor, prison labor, and the use of informal or unregulated migrant labor (see also topic 15.17 Conflict-affected and high-risk areas). Forced or compulsory labor can occur through trafficking and other coercive practices, where workers are controlled through penalties or threats of violence, sexual exploitation, debt bondage, the withholding of wages, or the retention of identification documents.

The labor-intensive nature of the textiles and apparel sector creates a high demand for workers, which can be met by employment agencies, particularly in processing and manufacturing. Reliance on private employment agencies has been linked to workers becoming indebted to employers due to fees owed for job access and accommodation (see also topic 15.12 Employment). The widespread use of subcontracting at certain supply chain stages, or across Tiers 0-4, further reduces visibility into these negative impacts. The sector is highly dependent on internal and international migrant workers, including refugees, who are highly vulnerable to coercion. They are often required to work excessive hours, while receiving lower wages, unfair wage deductions, and suffering higher risks of debt bondage. Migrant workers who lack work permits or awareness of their legal rights can be subject to retention of documents, discrimination, and threats of violence or deportation.

Workers living in factory dormitories, a common arrangement in some manufacturing countries, can be more vulnerable to exploitation, including being physically confined to the workplace. Informal workers, such as homeworkers or those working in isolation in remote areas, are more exposed to debt-induced forced labor. Lack of enforcement of freedom of association and collective bargaining leaves workers vulnerable to forced labor and other human rights violations. Buyers in the sector may increase production pressures that expose workers in manufacturing organizations to forced or compulsory overtime, which constitutes forced labor when combined with the threat of a penalty (see also topics 15.9 Freedom of association and collective bargaining and 15.14 Procurement practices).

Effective identification and prevention of forced or compulsory labor and modern slavery in the sector rely on understanding supply chains, with traceability playing a key role (see also topic 15.18 Supply chain traceability). Organizations can manage identified impacts by implementing due diligence measures across their value chains to better understand underlying drivers. This approach also aligns with legislation in several countries that requires public reporting on forced labor and modern slavery.

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Reporting on forced or compulsory labor

If the organization has determined forced or compulsory labor to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics *Additional sector recommendations* • Describe how engagement with unions and worker representatives has informed actions taken to manage forced or compulsory labor and modern slavery in the organization's activities and in its supply chain. • Describe how the organization assesses its suppliers for forced or compulsory labor, including how the assessment considers: - apprenticeship schemes; - the use of employment agencies; - employment of migrant workers.	15.8.1
Topic Standard disclosures		
GRI 409: Forced or Compulsory Labor 2016	Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	15.8.2

References and resources

GRI 409: Forced or Compulsory Labor 2016 lists authoritative intergovernmental instruments relevant to reporting on this topic.

The additional authoritative instruments and references used in developing this topic that may be helpful for reporting on forced or compulsory labor by the textiles and apparel sector are listed in the Bibliography.

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Topic 15.9 Freedom of association and collective bargaining

Freedom of association and collective bargaining are human rights and fundamental rights at work. They include the rights of employers and workers to form, join, and run their own organizations without prior authorization or interference, and to collectively negotiate working conditions and terms of employment. This topic covers an organization's approach and impacts related to freedom of association and collective bargaining.

Restrictions on freedom of association and collective bargaining are rising globally, including in textiles and apparel-producing countries, undermining workers' ability to organize [188].

Organizations in the sector can actively prevent unionization by intimidating or threatening union workers, including blacklisting or harassing them. Interference with union activities can include influencing elections, isolating workers from union representatives, limiting communication, not providing adequate space or time for worker representatives to fulfill their duties, and refusing to engage in or recognize collective bargaining agreements. In worst cases, union members can be arrested and imprisoned or even murdered [184].

Buying organizations often spread production across many manufacturers. As a result, suppliers may face intense economic pressure from a lack of long-term commitments, unclear specifications, tight deadlines, last-minute changes, and pressure to cut costs. This can disincentivize them to respect collective bargaining agreements that ensure higher working standards and improved wages [179], resulting in a negative impact on their workers (see also topic 15.14 Procurement practices). Suppliers can also use delaying tactics or subcontracting to evade collective bargaining agreements, denying workers their rights [193]. Informal workers, such as homeworkers, unregistered migrant workers, and refugees, often lack legally recognized contracts, which prevents them from exercising their right to freedom of association and collective bargaining [190]. Homeworkers are common in the sector and are predominantly women, but they are often not recognized as employees and are rarely represented by unions, excluding them from social dialogue and limiting their ability to assert their labor rights.

Freedom of association and collective bargaining are often considered 'enabling rights' for other worker rights, such as the elimination of forced labor, child labor, and discrimination, as well as the right to a safe and healthy working environment. They can also enable better working conditions, including fair remuneration and reasonable working time (see also topics 15.7 Child labor, 15.8 Forced or compulsory labor, 15.10 Non-discrimination, equal opportunity and gender, 15.11 Occupational Health and Safety, and 15.13 Remuneration and working time).

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Reporting on freedom of association and collective bargaining

If the organization has determined freedom of association and collective bargaining to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	15.9.1
Topic Standard disclosures		
GRI 407: Freedom of Association and Collective Bargaining 2016	Disclosure 407-1 Operations and suppliers in which the right of freedom of association and collective bargaining may be at risk	15.9.2

References and resources

GRI 407: Freedom of Association and Collective Bargaining 2016 lists authoritative intergovernmental instruments relevant to reporting on this topic.

The additional authoritative instruments and references used in developing this topic that may be helpful for reporting on freedom of association and collective bargaining by the textiles and apparel sector are listed in the Bibliography.

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Topic 15.10 Non-discrimination, equal opportunity and gender

Freedom from discrimination is a human right and a fundamental right at work. Discrimination can impose unequal burdens on individuals or deny fair opportunities on the basis of individual merit. This topic covers impacts from discrimination and practices related to diversity, inclusion, and equal opportunity.

Discrimination in the textiles and apparel sector can be based on gender, migrant status, family responsibilities, trade union membership, and other factors. The prevalence of discrimination increases when an individual possesses multiple characteristics, leading to a higher risk of disadvantage or exclusion. Individuals from vulnerable groups often face an increased risk of discrimination, such as women, migrant workers, Indigenous Peoples, ethnic minorities, and workers with HIV/AIDS or other health issues.

The textiles and apparel sector employed approximately 91 million workers globally in 2019, of whom 50 million were women [191]. In garment manufacturing, women make up the majority of workers, with a significant number aged between 18 and 24 [203]. Women are commonly paid less than their male counterparts and face systemic discrimination and limited opportunities for skills development and career advancement [191].

In a sector where gender balance in decision-making roles is lacking, several factors increase the risk of harassment and sexual and gender-based violence. These include a predominantly female workforce, insecure employment, and high staff turnover [197]. Women workers with short-term employment contracts are also more vulnerable to sexual demands in exchange for employment. In workplaces with a high turnover, young women lack a network of co-workers whom they know and trust, making them more vulnerable to sexual harassment [189].

Brands and retailers may be involved with impacts related to non-discrimination, equal opportunity, and gender through their supply chains. Documented cases demonstrate that short lead times lead to physical and verbal abuse of women [194]. Women workers are more likely to be abused than their male counterparts when production targets are not met. Worker mobility in processing and manufacturing sites, which are predominantly female, can be restricted by the inability to leave until production targets are met, including denial of bathroom breaks and access to water. The resulting forced overtime increases the likelihood of workplace accidents, with reports of workers collapsing from exhaustion [194].

Textiles and apparel are often manufactured in countries affected by complex issues of migration, caste, and ethnicity-based discrimination, which contributes to labor abuse and exploitation [201]. Migrant workers often find themselves isolated, removed from their social networks, and may not understand the local language or culture, increasing their vulnerability. In some countries, migrant workers are prohibited by law from forming or joining trade unions (see also Topic 15.9 Freedom of association and collective bargaining) [200]. Due to their migrant status, migrant workers may be subject to discriminatory treatment regarding remuneration, access to occupational health services, and employment protection. They often perform the same job as local workers but for poorer working conditions, such as lower wages or short-term contracts, and may also face barriers to exercising their rights.

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Reporting on non-discrimination, equal opportunity and gender

If the organization has determined non-discrimination, equal opportunity, and gender to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	15.10.1
Topic Standard disclosures		
GRI 202: Market Presence 2016	Disclosure 202-2 Proportion of senior management hired from the local community	15.10.2
GRI 107: Working Parents and Caregivers	Disclosure 107-1 Policies for working parents and caregivers *Additional sector recommendations* • Report the total number of suppliers assessed for risks of incidents related to violations of labor rights and working conditions affecting working parents and caregivers. • Report the number of suppliers identified as at a higher risk of incidents related to violations of labor rights and working conditions affecting working parents and caregivers. • For each supplier identified as at a higher risk of incidents related to violations of labor rights and working conditions affecting working parents and caregivers, describe its policies on the treatment and termination of employment of pregnant workers. • Describe the assessment process to identify suppliers at a higher risk of incidents related to violations of labor rights and working conditions affecting working parents and caregivers, including the criteria used.	15.10.3
	Disclosure 107-2 Maternity, paternity, and parental leave	15.10.4
GRI DIVE: Diversity and Inclusion (exposure draft)	Disclosure DIVE 1 Diversity and inclusion governance and policies	15.10.5
	Disclosure DIVE 2 Diversity of governance bodies and employees *Additional sector recommendations* • For each significant location of operation, report the total number in headcount and percentage of women employees, and a breakdown by the following age groups[20]: - under 20 years old;	15.10.6

[20] This additional sector recommendation is based on Guidance to DIVE 2-a-ii, DIVE 2-b-ii, and DIVE 2-c-ii in *GRI: Diversity and Inclusion 202X,* and provides one more age breakdown to allow further reporting on younger women employees.

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	- 20-24 years old; - 25-30 years old; - 31-50 years old; - over 50 years old. • Report the total number of suppliers assessed for impacts on diversity and inclusion. • Report the number of suppliers with the most significant impacts related to diversity and inclusion. • For each supplier with the most significant impacts related to diversity and inclusion, report the number in headcount and percentage of employees in the following categories: - gender; - migrant employees; - temporary employees; - under-represented social groups. • For each supplier with the most significant impacts related to diversity and inclusion, report the number in headcount and percentage of women employees, and a breakdown by the following age groups[14]: - under 20 years old; - 20-24 years old; - 25-30 years old; - 31-50 years old; - over 50 years old. • For each supplier with the most significant impacts related to diversity and inclusion, report the ratio of women to men among employees in managerial and leadership positions.[21] • Describe the assessment process to identify suppliers with the most significant impacts related to diversity and inclusion, including the criteria used.	
	Disclosure DIVE 3 Employee inclusion	15.10.7
GRI REWO: Remuneration and Working Time (exposure draft)	Disclosure REWO 5 Basic gender pay gap *Additional sector recommendations* • Report the total number of suppliers assessed for impacts related to the gender pay gap. • Report the number of suppliers with the most significant impacts related to the gender pay gap. • For each supplier with the most significant impacts related to the gender pay gap, report the percentage difference in average gross basic hourly pay of men and women for each employee category. • Describe the assessment process to identify suppliers with the most significant impacts related to the gender pay gap, including the criteria used.	15.10.8
GRI NDEO:	Disclosure NDEO 1 Non-discrimination and equal opportunity policies *Additional sector recommendations*	15.10.9

[21] Managerial and leadership positions refer to roles with responsibility for planning, directing, coordinating, and overseeing the work of others, including guiding teams or units toward organizational objectives. These positions typically include senior, middle and other management levels as classified under the International Standard Classification of Occupations (ISCO), by the International Labour Organization (ILO).

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Non-discrimination and Equal Opportunity 202X (exposure draft)	• Describe the initiatives to promote women workers into managerial and leadership positions in which the organization participates.	
	Disclosure NDEO 2 Non-discrimination and equal opportunity in business relationships	15.10.10
	Disclosure NDEO 3 Discrimination incidents	15.10.11
	Disclosure NDEO 4 Discrimination incidents in business relationships	15.10.12

References and resources

GRI 202: Market Presence 2016, *GRI PARE: Working Parents and Caregivers (exposure draft)*, *GRI DIVE: Diversity and Inclusion (exposure draft)*, *GRI NDEO: Non-discrimination and Equal Opportunity (exposure draft),* and *GRI REWO: Remuneration and Working Time (exposure draft)* list authoritative intergovernmental instruments and additional references relevant to reporting on this topic.

The additional authoritative instruments and references used in developing this topic that may be helpful for reporting on non-discrimination, equal opportunity, and gender by the textiles and apparel sector are listed in the Bibliography.

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Topic 15.11 Occupational health and safety

Healthy and safe work conditions are recognized as a human right. Occupational health and safety involves the prevention of physical and mental harm to workers and promotion of workers' health. This topic covers impacts related to workers' health and safety.

Each Tier or stage of the supply chain holds unique and well-documented health and safety impacts that can affect specific worker groups more severely, such as pregnant women or young workers.

Workers in the sector often face physical hazards such as high noise levels, which can lead to hearing loss, inadequate lighting causing eye strain, and extreme heat and humidity that can result in heat stress or heat stroke. The sector's manufacturing activities can require work that involves repetitive movements, awkward postures, and lifting heavy loads, which can lead to musculoskeletal injuries and chronic health issues. Workers fatigued by long shifts, insufficient rest, and poor working conditions are also more prone to accidents (see also Topic 15.13 Remuneration and working time).

Many facilities in the sector are located in poorly constructed buildings with inadequate maintenance and repair, increasing the risk of collapse or fire. Inadequate fire prevention measures and the absence of emergency procedures heighten the risk of incidents. Confined workspaces can lead to excessive noise and insufficient ventilation. This causes poor air quality, exposure to fumes or chemicals, build-up of mold or bacteria, and extreme temperatures. Similar issues can arise in factory dormitories provided to migrant workers, including limited access to clean, potable water, sanitation, and washing facilities.

Frequent exposure to chemicals, such as potassium permanganate, asbestos, silica dust, solvents, and fiber dust and fragments, can have negative impacts on workers in the sector [204], especially in dyeing and finishing facilities, where their use is more prevalent. Without proper safety management systems in place, these chemicals can cause respiratory diseases, lung cancer, skin irritations, and other chronic health issues, depending on the concentration and duration of exposure (see Topic 15.4 Chemical use). Biological risks are derived from exposure to bacteria or other microorganisms. For example, workers in the leather industry can be exposed to anthrax from contaminated hides [205].

Harassment, discrimination, and sexual and gender-based violence are widespread in the sector. Women workers experience the most negative impacts, which can lead to physical health impacts and significant psychological stress affecting their mental health and wellbeing (see also Topic 15.10 Non-discrimination, equal opportunity and gender).

Effective management of these negative impacts requires comprehensive OHS management systems that ensure the provision of essential welfare facilities, such as ventilation and heating, well-designed workstations, and necessary personal protective equipment (PPE). OHS management systems are expected to apply to all employees and non-employee workers, including contractors and subcontractors [205].

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Reporting on occupational health and safety

If the organization has determined occupational health and safety to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	15.11.1
Topic Standard disclosures		
GRI 403: Occupational Health and Safety 2018	Disclosure 403-1 Occupational health and safety management system	15.11.2
	Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	15.11.3
	Disclosure 403-3 Occupational health services	15.11.4
	Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety *Additional sector recommendations* • Report how the organization seeks to ensure women's participation in formal joint management-worker health and safety committees, and the percentage of women in these committees.	15.11.5
	Disclosure 403-5 Worker training on occupational health and safety	15.11.6
	Disclosure 403-6 Promotion of worker health	15.11.7
	Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	15.11.8
	Disclosure 403-8 Workers covered by an occupational health and safety management system	15.11.9
	Disclosure 403-9 Work-related injuries	15.11.10
	Disclosure 403-10 Work-related ill health	15.11.11

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References and resources

GRI 403: Occupational Health and Safety 2018 lists authoritative intergovernmental instruments and additional references relevant to reporting on this topic.

The additional authoritative instruments and references used in developing this topic may be helpful for reporting on occupational health and safety by the textiles and apparel sector are listed in the Bibliography.

Topic 15.12 Employment

Employment refers to an organization's approach to job creation, terms of employment, apprenticeships and internships, recruitment, performance management, data protection and privacy, and termination. Employment-related policies and practices include recruitment, termination, performance management, and privacy of workers. This topic covers impacts related to employment practices.

Many textile and apparel workers are hired through employment agencies and may earn less than half the wages of permanent employees [218]. Manufacturing organizations may reduce costs by using employment agencies instead of hiring employees directly. However, the organizations' non-employee workers are often denied legal protection, social benefits, stable income [216], access to credit, and the ability to engage in freedom of association and collective bargaining, rights often reserved for employees [216]. This leaves these workers more vulnerable to exploitation. The scenario in which textile and apparel non-employee workers lack legal status as employees and are denied the benefits and protections required by law, while performing the same work as employees, is referred to as 'disguised employment'.

The textiles and apparel sector also depends on homeworkers to provide key services, including stitching, cutting, embroidery, and trimming. This work is often labor-intensive and low-paid, while increasing the risk of informal employment. Manufacturing regions are estimated to subcontract more than half of their production [218].

The procurement practices of buying organizations can have negative impacts on how suppliers manage their workers through unfair practices, such as excessive sampling, demanding lower prices, and shorter lead times (see also topic 15.14 Procurement practices). These practices can lead employers to offer short-term, insecure jobs without formal contracts, limiting workers' access to legal and social benefits. Tight deadlines can also prompt suppliers to offer more overtime to temporary workers, resulting in additional casual work, subcontracting, and homeworkers [218], which can lead to income insecurity and informality. The workers affected by these practices can also be migrants in informal, temporary, and non-guaranteed-hour roles.

A transition to a circular economy in the textiles and apparel sector is expected to have diverse and complex impacts on workers in the supply chain (see also topic 15.5 Waste, materials and circular economy). While a reduction in the demand for virgin materials may lower the need for workers in the agricultural sector [222], new jobs will be created in repair, rental, resale, sorting, pre-processing, and recycling. This poses the need for reskilling and retraining workers in the supply chain. For this transition to be fair and socially inclusive, it is important that organizations, workers, and other relevant stakeholders, such as employees' associations, local government, and financial institutions, are engaged in social dialogue early on to ensure livelihoods are not disrupted.

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Reporting on employment

If the organization has determined employment to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	15.12.1
Topic Standard disclosures		
GRI EMPL: Employment 202X (exposure draft)	Disclosure EMPL 1 Employment arrangements	15.12.2
	Disclosure EMPL 2 Apprenticeship and internship policies	15.12.3
	Disclosure EMPL 3 Recruitment practices *Additional sector recommendations* • Describe whether and how recruitment fees or related costs are charged to, or otherwise borne by, homeworkers in the supply chain.	15.12.4
	Disclosure EMPL 5 Personal data protection and privacy policies	15.12.5
	Disclosure EMPL 6 Termination policies	15.12.6
	Disclosure EMPL 7 New hires and turnover	15.12.7
	Disclosure EMPL 8 Incidents in recruitment and employment arrangements	15.12.8
	Disclosure EMPL 10 Incidents in data protection and privacy	15.12.9

References and resources

GRI EMPL: Employment (exposure draft) lists authoritative intergovernmental instruments and additional references relevant to reporting on this topic.

The additional authoritative instruments and references used in developing this topic that may be helpful for reporting on employment by the textiles and apparel sector are listed in the Bibliography.

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Topic 15.13 Remuneration and working time

Remuneration is the gross amount paid to a worker and includes basic pay, as well as additional cash or in-kind payments, such as overtime and pay bonuses, which should ensure gender equality and non-discrimination. Working time is the time associated with productive job activities and the arrangement of this time during a specified period. This topic covers an organization's approach to remuneration and working time, including social protection.

Brands and retailers in the textiles and apparel sector operate mostly in a linear value chain that drives down prices for manufacturers and producers, leading to negative impacts on supply chain workers' remuneration and hours. Procurement practices in the sector involve buying organizations sourcing from multiple manufacturers and producers, which creates a competitive disadvantage as price-driven competition may force them to accept work with extremely tight or even negative profit margins (see also topic 15.14 Procurement practices). Given tight margins, manufacturers' profitability is often determined by labor costs, leading to lower wages and poor working conditions for workers.

Low wages and piece-rate payment mechanisms make it difficult for workers to meet a minimum standard of living. Despite efforts to establish cost-of-living wages, also known as a living wage, the wage gap between remuneration and the cost of living in many producing countries continues to grow. On average, minimum wages in some countries fall so far below the cost-of-living standard that workers earn less than half of what they need to meet basic expenses [250]. The gender pay gap is also a prevalent issue in the sector. In several Asian countries, for example, women workers are paid, on average, a fifth less than men [240] despite representing the majority of the workforce in the sector (see also topic 15.10 Non-discrimination, equal opportunity and gender).

Last-minute order changes, short turnaround times, and a lack of forecasting or costing can lead manufacturers to rely on excessive overtime to meet demand, pushing workers beyond the weekly 48-hour maximum standard working time. In addition, excessive working hours can increase the risk of harm when working with machinery (see also topic 15.11 Occupational health and safety). Workers are often forced into involuntary overtime with fear or threats of termination if they refuse.

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Reporting on remuneration and working time

If the organization has determined remuneration and working time to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics *Additional sector recommendations* • Describe how the organization seeks to ensure that workers under piece-rate schemes and homeworkers in the supply chain are paid at the local minimum wage or above. • Describe actions taken or commitments made to address the gaps between basic pay and cost-of-living estimates for workers in the supply chain, including workers under piece-rate schemes and homeworkers.	15.13.1
Topic Standard disclosures		
GRI REWO: Remuneration and Working Time 202X (exposure draft)	Disclosure REWO 1 Remuneration policies	15.13.2
	Disclosure REWO 2 Working time policies	15.13.3
	Disclosure REWO 3 Transparency of remuneration and working time	15.13.4
	Disclosure REWO 4 Remuneration	15.13.5
	Disclosure REWO 5 Gender pay gap	15.13.6
	Disclosure REWO 6 Social protection coverage *Additional sector recommendations* • Report the total number of suppliers assessed for risks of incidents related to social protection violations. • Report the number of suppliers identified as at a higher risk of incidents related to social protection violations. • Report the number and percentage of suppliers at a higher risk of incidents of social protection violations, who make contributions for their workers for each of the following: ○ medical and health care insurance; ○ sickness benefit; ○ maternity and paternity benefits; ○ employment injury benefit; ○ unemployment benefit; ○ invalidity benefit; ○ survivors benefit; ○ retirement benefit. • Describe the assessment process to identify suppliers at a higher risk of incidents of social protection violations, including the criteria used.	15.13.7

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	Disclosure REWO 7 Working time	15.13.8

References and resources

GRI REWO: Remuneration and Working Time (exposure draft) lists authoritative intergovernmental instruments and additional references relevant to reporting on this topic.

The additional authoritative instruments and references used in developing this topic, as well as resources that may be helpful for reporting on remuneration and working time by the textiles and apparel sector are listed in the Bibliography.

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Topic 15.14 Procurement practices

Procurement is the process of sourcing, purchasing, and receiving materials, products, and services. An organization's procurement practices can have impacts on the working conditions and employment terms of workers in the supply chain, as well as on the environment. This topic covers the impacts resulting from an organization's procurement practices.

In the highly competitive textiles and apparel sector, procurement practices adopted by buying organizations can result in negative impacts on workers in the supply chain (see also topic 15.12 Employment). These practices include order cancellations, late changes, unrealistic lead times, late orders, and poor forecasting, which may increase worker stress and fatigue, and the risk of work-related injuries and rights violations, including forced overtime (see also topic 15.11 Occupational health and safety). Late or delayed payment of orders may also delay workers' payments, affecting their livelihoods and those of their families (see also topic 15.13 Remuneration and working time) [258].

Last-minute order changes or production costs that exceed agreed payments can lead suppliers to outsource production to unauthorized, smaller, low-cost facilities and homeworkers. These practices are associated with forced labor and child labor (see also topics 15.8 Forced or compulsory labor and 15.7 Child labor), as well as the use of banned chemicals (see also topic 15.4 Chemical use). This type of outsourcing often involves high levels of informality and piece-rate wages to reduce suppliers' production costs and meet tight deadlines.

Textiles and apparel organizations are expected to engage with suppliers to assess whether their procurement practices can result in negative impacts [258]. Suppliers may be under increased financial pressure due to procurement practices such as Delivery Duty Paid (DDP) or shipping practices such as Free on Board (FoB)[22] [269]. Disengagement from underperforming suppliers can also have negative impacts, especially on workers. These include loss of income, social security, and other benefits. Buying organizations can, therefore, assess the potential negative impacts of ending a supplier relationship and, if necessary, work with the supplier before considering termination.

Negotiating prices below production costs has negative environmental impacts [258]. For example, suppliers may turn to cheaper materials that cause fiber fragmentation, which can enter water streams and harm aquatic life. Additional environmental impacts include increased water consumption and pollution from dyeing, finishing, and laundry processes due to organizations' product specifications; higher greenhouse gas emissions resulting from delivery dates that require air freight; and increased waste production from canceled orders (see also topics 15.3 Water and effluents, 15.1 Climate change, and 15.5 Waste, materials and circular economy).

Procurement practices requiring digital tools and platforms to obtain new orders can also create barriers for suppliers. For example, small and medium-sized suppliers (SMEs) may be unable to afford implementing new digital tools and may therefore be excluded from securing ultra-fast fashion orders. Cost-sharing initiatives between brands and suppliers can help prevent the negative impacts of digital exclusion [265].

Procurement practices can also have positive impacts on suppliers and their workers. Paying prices that cover production costs has been linked to 10% higher supplier-level wages [260]. Buyers can also create additional benefits through collaboration, investment, and long-term supplier relationships. These practices may include worker training and support services, such as subsidized transport, childcare, and lactation rooms, which improve skills and reduce financial burdens.

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[22] DDP holds manufacturers under additional responsibility for products and materials during transportation to the buyer, who may pay the supplier weeks after delivery [265], whilst FoB only holds manufacturers responsible until handed over to transport for shipping.

Reporting on procurement practices

If the organization has determined procurement practices to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics *Additional sector recommendations* • Describe the policies related to subcontracting by suppliers, including: - whether and how subcontracting by suppliers is allowed; - how subcontracted suppliers are screened and monitored; - how suppliers with potential negative impacts on homeworkers to whom work is subcontracted are identified; - when entering contractual relationships with intermediaries that subcontract work to homeworkers. • Describe the following actions taken to prevent negative impacts resulting from the organization's procurement practices: - engaging with suppliers to identify procurement practices that may result in negative impacts in the supply chain; - setting appropriate order costings and purchasing prices; - providing reasonable lead times for orders; - placing orders in a timely manner; - paying orders on time; - reducing forecasting inaccuracies related to supplier capacity and financial stability. • Describe the policies related to financial liability for production costs, including the cost of raw materials, incurred by the supplier prior to any order cancellation. • Describe the commitment to ensure that purchasing prices cover, at a minimum, the cost of production and, if applicable, transport. • Describe the policies and practices used to promote economic inclusion when selecting suppliers, including:[24] - SMEs; - suppliers owned by women; - suppliers owned by, or recruiting, workers of vulnerable, marginalized, or under-represented social groups. • Describe the policy and process for terminating business relationships with suppliers, including the organization's attempts to prevent and mitigate negative impacts before termination.	15.14.1
Additional sector disclosures		

[24] These additional sector recommendations are based on the guidance to clause 1.1 in *GRI 204: Procurement Practices 2016*.

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Supplier engagement: Describe any initiatives the organization participates in to promote collaboration with suppliers on: - long-term relationship building; - cost sharing; - additional benefits for workers; - upgrades to technology and machinery.	15.14.2
Production forecast: Report the percentage variation between the production forecast and the final confirmed orders.	15.14.3

References and resources

The authoritative instruments and references used in developing this topic, as well as resources that may be helpful for reporting on procurement practices by the textiles and apparel sector are listed in the Bibliography.

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Topic 15.15 Anti-corruption

Anti-corruption refers to how an organization manages the potential of being involved with corruption. Corruption is practices such as bribery, facilitation payments, fraud, extortion, collusion, money laundering, or the offer or receipt of an inducement to do something dishonest or illegal. This topic covers the potential for corruption to occur and the related impacts.

Corruption in the sector can involve both public authorities and private organizations and take various forms, such as embezzlement, tax evasion, and cronyism. In the jewelry market, due to the high value of the materials used and their ease of smuggling, products can be traded with little transparency, creating opportunities for money laundering, tax evasion, and capital flight [286].

Bribery in the sector can include paying for operational health and safety permits at manufacturing sites, which can result in workers being seriously injured or falling ill due to exposure to harmful materials and vapors (see also topic 15.4 Chemical use). Corruption related to permits and inspections often contributes to other negative impacts. When inspections do not occur, or documentation is not accurate to issue permits, impacts can include child labor [279], discrimination, and exploitation of vulnerable groups, such as women, children, adolescents, workers in informal employment, and homeworkers [278]. These scenarios typically involve impacts that are not reported or brought to the attention of the appropriate authorities. In addition, when buying organizations drive down prices, typically in locations with weak worker protections and limited enforcement of labor laws, wages may be reduced or unpaid, and safety requirements may be ignored or fraudulently certified by local officials. Employees and workers can also receive threats of violence if bribery or facilitation payments are not accepted.

When hiring workers through recruitment agencies, textiles and apparel organizations may contribute to corruption by providing financial kickbacks to recruiters or officials to speed up or bypass visa or travel processing for migrant workers.

An effective due diligence process screens suppliers for corruption risks at any stage of the textile and apparel supply chain, helping to address negative impacts such as unsafe working conditions, unpaid wages, and the exploitation of vulnerable workers. For example, auditors may be bribed by suppliers to accept falsified documents or reports, causing buying organizations to mistakenly believe that a supplier meets environmental and social standards.

Organizations can also adopt policies to protect whistleblowers [285], which encourage reporting of corruption and help prevent negative impacts. Without such protections, practices such as threatening to cancel orders for additional discounts may incentivize corruption among factory supervisors or managers, who may cut costs by compromising safety or wages. These policies and procedures should also consider that individuals reporting corruption through whistleblower mechanisms may be exposed to harassment or violence, and include measures to protect them from such risks.

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Reporting on anti-corruption

If the organization has determined anti-corruption to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics *Additional sector recommendations* • Describe actions taken to prevent incidents of corruption in functions and suppliers identified at higher risk of corruption. • Describe the process to identify suppliers at higher risk of corruption, including the criteria used.	15.15.1
Topic Standard disclosures		
GRI 205: Anti-corruption 2016	Disclosure 205-1 Operations assessed for risks related to corruption	15.15.2
	Disclosure 205-2 Communication and training about anti-corruption policies and procedures	15.15.3
	Disclosure 205-3 Confirmed incidents of corruption and actions taken	15.15.4
Additional sector disclosures		
Corruption risks in the supply chain: Report the total number of suppliers assessed for corruption risks. Report the number of suppliers identified at higher risk of corruption.		15.15.5

References and resources

GRI 205: Anti-corruption 2016 lists authoritative intergovernmental instruments and additional references relevant to reporting on this topic.

The additional authoritative instruments and references used in developing this topic may be helpful for reporting on anti-corruption by the textiles and apparel sector are listed in the Bibliography.

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Topic 15.16 Marketing and labeling

Marketing and labeling refers to the information communicated when selling products and services to customers, which can influence their decision-making. This topic covers the impacts of an organization's product and service information, marketing communication, and labeling.

Textiles and apparel organizations selling directly to consumers, typically brands and retailers, can promote overconsumption as well as be involved in misinformation and misleading sustainability claims through product labels, advertising, marketing, media, and packaging [296].

Consumers exposed to social media marketing, targeted digital ads, email campaigns, and numerous discounts and promotions are likely to buy more products [296]. Marketing practices in this sector encourage participation in 'trends' that quickly become obsolete, promoting further purchases and contributing to overconsumption [303]. This fosters production, further increasing the sector's environmental and social impacts.

As sustainability has become a focus in many markets, especially for fashion consumers [299], misleading sustainability claims, known as greenwashing, have proliferated to attract consumer interest and differentiate products in a highly competitive market [300]. Greenwashing exploits consumers' lack of knowledge or concerns about environmental and labor conditions, undermining the sector's contribution to sustainable development. Greenwashing includes practices such as labeling a product as green, eco-friendly, sustainable, or responsible without clear evidence. It can also involve using visuals that create a false impression or exaggerating minor improvements as positive impacts.

In many jurisdictions, labeling on final consumer products is required to inform consumers of the composition of textiles and apparel products. Misinformation or misleading claims can also result from insufficient information or unreliable data. For instance, labels on garments with multiple fiber types often do not accurately reflect the garment composition, despite organizations' quality control systems [292]. Imprecise composition claims can undermine consumers' health and safety when allergens, such as wool, or chemical used in the production of that garment, are not adequately disclosed (see also topic 15.4 Chemical use). Unreliable product information can also lead to more textile waste, as inaccurate composition information poses challenges for waste management organizations, such as recyclers. If composition information is uncertain or not provided, it may result in the material being incinerated or sent to landfill (see also topic 15.5 Waste, materials and circular economy).

Lack of access to textile and apparel labeling can lead to improper washing, drying, and garment repair, reducing their lifespan and increasing waste. Enhancing label accessibility, for example, through clearer symbols, can help users properly care for textile products and recyclers better manage textile waste.

By using evidence-based, data-driven information and robust assurance in their marketing communications, organizations in the textiles and apparel sector can help consumers make informed purchasing decisions and support sustainable consumption. Digital solutions, such as garment digital product passports or QR codes on labels, enhance the traceability and accessibility of sustainability information for products. An organization's supply chain due diligence (see also topic 15.18 Supply chain traceability) is critical for collecting and verifying product information, such as material composition, whether it uses recycled or virgin materials, the chemical used, and the origin of products and production sites.

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Reporting on marketing and labeling

If the organization has determined marketing and labeling to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics *Additional sector recommendations* • Describe practices related to making marketing and labeling information accessible to consumers. • Describe how the organization ensures marketing and labeling claims are evidence-based.	15.16.1
Topic Standard disclosures		
GRI 416: Customer Health and Safety 2016	Disclosure 416-1 Assessment of the health and safety impacts of product and service categories	15.16.2
GRI 417: Marketing and Labeling 2016	Disclosure 417-1 Requirements for product and service information and labeling *Additional sector recommendations* • Report whether information on the care and repair of the product is required by the organization's procedures for product and service information and labeling.	15.16.3
	Disclosure 417-2 Incidents of non-compliance concerning product and service information and labeling	15.16.4
	Disclosure 417-3 Incidents of non-compliance concerning marketing communications	15.16.5

References and resources

GRI 416: Customer Health and Safety 2016 and *GRI 417: Marketing and Labeling 2016* list authoritative intergovernmental instruments and additional references relevant to reporting on this topic.

The additional authoritative instruments and references used in developing this topic that may be helpful for reporting on marketing and labeling by the textiles and apparel sector are listed in the Bibliography.

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Topic 15.17 Conflict-affected and high-risk areas

When operating in or sourcing from conflict-affected and high-risk areas, organizations are more likely to be involved in human rights and legal violations and be implicated in corruption and financial flows contributing to conflict. This topic covers an organization's approach and impacts related to operating in or sourcing from conflict-affected and high-risk areas.

Activities, sourcing, or manufacturing materials in these regions, such as cotton, leather, cellulose, precious metals, and gemstones, including diamonds, can lead organizations to be involved with human rights violations [304] [305].[25] These violations can include genocide, war crimes, torture, sexual violence, child labor, forced labor, and corruption (see also topics 15.7 Child labor, 15.8 Forced or compulsory labor, and 15.15 Anti-corruption).

Organizations can conduct ongoing and, if appropriate, heightened due diligence to understand their involvement in negative impacts related to conflict-affected and high-risk areas.[26] This helps organizations develop a more informed understanding of the conflict and relevant business relationships, enabling them to identify, prevent, and mitigate negative impacts [304]. Organizations can also prevent negative impacts by providing training on conflict-affected and high-risk areas to employees, non-employee workers, and suppliers sourcing from these areas throughout the supply chain.

Organizations in the textiles and apparel sector, particularly those dealing with jewelry products, materials, and minerals, may have business relationships with entities operating in conflict-affected and high-risk areas. This could be where the product, material, or mineral originates, or part of the supply chain where it is manufactured before being distributed and sold. For example, gemstones may be transported from their origin to another country for cutting and polishing before exporting to a third country's trading hub [307]. Products, materials, and minerals may have been traded multiple times before being procured by organizations that transform them into final products.

Organizations can implement traceability systems to track the origin and movement of products, materials, and minerals throughout the supply chain (see also topic 15.18 Supply chain traceability). Because recycled or reclaimed precious metals and gemstones are easily traded, smuggled, and difficult to trace, jewelry organizations are more likely to be involved with negative impacts in conflict-affected and high-risk areas, such as contributing to financial flows that fuel conflict.

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[25] These impacts are not confined to conflict regions but extend to all high-risk areas and global supply chains, which can include regions experiencing armed conflict, political instability, repression, institutional weakness, insecurity, infrastructure collapse, widespread violence, severe human rights abuses and legal violations, including breaches of international humanitarian law – Organisation for Economic Co-operation and Development (OECD), *Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas,* 2016.

[26] According to the OECD, conflict-affected and high-risk areas are identified by the presence of armed conflict, widespread violence, or other risks of harm to people. High-risk areas may include political instability or repression, institutional weakness, insecurity, collapse of civil infrastructure, and widespread violence.

Reporting on conflict-affected and high-risk areas

If the organization has determined conflict-affected and high-risk areas to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics	15.17.1
Additional sector disclosures		
Operations in conflict-affected and high-risk areas:[28] List: • the organization's locations of operation in conflict-affected and high-risk areas, and describe how these were identified; • suppliers' locations of operation in conflict-affected and high-risk areas, and describe how these were identified; • products or materials sourced from conflict-affected and high-risk areas, and describe how these were identified.		15.17.2
Due diligence for conflict-affected and high-risk areas: Describe the due diligence process applied for operations in, or sourcing from suppliers with the most significant impacts, related to conflict-affected and high-risk areas, including: • whether it aligns with the *OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas*; • the frequency of the review of the due diligence process; • whether topic experts were included in the due diligence process.		15.17.3
Training on sourcing from conflict-affected and high-risk areas: Describe the training provided for employees, non-employee workers, and suppliers that source from conflict-affected and high-risk areas.		15.17.4

References and resources

The authoritative instruments and references used in developing this topic, as well as resources that may be helpful for reporting on conflict-affected and high-risk areas by the textiles and apparel sector are listed in the Bibliography.

[28] For further guidance, including definitions for terms used in the additional sector disclosure, see the *OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector, 2018*.

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Topic 15.18 Supply chain traceability

Traceability is the ability to trace the source, origin, or production conditions of raw materials and final products. Traceability enables organizations to identify and prevent potential negative impacts associated with their products. This topic covers an organization's approach to supply chain traceability.

Textile and apparel organizations can struggle to identify the source of all their products and materials due to the length and complexity of their supply chain. However, this is critical for identifying impacts on the economy, environment, and people, including on their human rights.

When organizations lack visibility into their supply chains, they can overlook severe environmental and social impacts, such as those resulting from the use of banned chemicals and human rights abuses (see also topic 15.8 Forced or compulsory labor). The lack of traceability can undermine efforts to mitigate negative impacts. For example, when animal products are by-products rather than the primary output (often food or other goods), organizations may have limited ability to influence suppliers' animal health and welfare practices.

When organizations have low traceability in their supply chains, workers and local communities may have difficulty accessing grievance mechanisms or whistleblowing tools that downstream organizations provide to upstream workers. Organizations may be unaware that they are sourcing products and services from a particular supplier, especially if these tools are not clearly communicated or made accessible to supply chain workers [320].

Supply chain traceability in the sector is further complicated by materials and products passing through multiple organizations and countries before reaching consumers [316] [320]. Initiatives to enhance traceability, such as isotope- or DNA-based traceability, can support data collection, which could then improve recyclability by providing information on product composition and help shift toward more circular business models (see also topic 15.5 Waste, materials and circular economy). Traceability requirements are often included in contractual obligations between suppliers and buying organizations, but the costs of compliance are not, placing additional financial pressure on suppliers [319].

Data collected through traceability supports due diligence of impacts on the economy, environment, and people throughout the value chain. It can also help organizations better understand their supply chains during contract negotiations and assess the accuracy of marketing and labeling claims (see also topics 15.14 Procurement practices and 15.16 Marketing and labeling). Additionally, supply chain traceability can help the jewelry value chain prevent impacts related to conflicts over high-value materials and products (see also topic 15.17 Conflict-affected and high-risk areas).

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Reporting on supply chain traceability

If the organization has determined supply chain traceability to be a material topic, this sub-section lists the disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics *Additional sector recommendations* • Describe the rationale and methodology for tracing the source or origin of products and materials sourced by the organization.[29] • Describe any limitations in supply chain traceability and how these are addressed.	15.18.1
Additional sector disclosures		
Traceability of products and materials sourced: Describe the level of traceability in place for each product and material sourced with the most significant impacts. Indicate the level of traceability in place: whether the product or material can be traced to a specific point of origin, the regional level, or the national level.[30] Describe the assessment process to identify products and materials with the most significant impacts, including the criteria used.		15.18.2
Traceability certification: Report the percentage of sourced volume[31] certified to internationally recognized standards, that include a chain of custody component, and a breakdown by: • supply chain tier; • products or material; • internationally recognized standard.[32]		15.18.3
Animal health and welfare certification: Report 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, that include a chain of custody component, and a breakdown by: • animal-based fiber or product; • internationally recognized standard.		15.18.4

[29] This additional sector recommendation is based on the guidance to clause 1.1 in *GRI 204: Procurement Practices 2016*.
[30] A description of the organization's supply chain is reported under Disclosure 2-6 Activities, value chain, and other business relationships in *GRI 2: General Disclosures 2021*.
[31] Sourced volume refers to the total volume of products and materials sourced by the organization from suppliers.
[32] Certifications or standards that trace the path of products through the supply chain are sometimes referred to as chain of custody (CoC). CoC is the chronological documentation or document trail that records the sequence of custody, control, transfer, analysis, and disposition of products.

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STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
Management of the topic		
GRI 3: Material Topics 2021	Disclosure 3-3 Management of material topics *Additional sector recommendations* • Describe the rationale and methodology for tracing the source or origin of products and materials sourced by the organization.[33] • Describe any limitations in supply chain traceability and how these are addressed.	15.18.1
Additional sector disclosures		
	Traceability of products and materials sourced: Describe the level of traceability in place for each product and material sourced with the most significant impacts. Indicate the level of traceability in place: whether the product or material can be traced to a specific point of origin, the regional level, or the national level.[34] Describe the assessment process to identify products and materials with the most significant impacts, including the criteria used.	15.18.2
	Traceability certification: Report the percentage of sourced volume[35] certified to internationally recognized standards that include a chain of custody component, and a breakdown by: • supply chain tier; • products or material; • internationally recognized standard.[36]	15.18.3
	Animal health and welfare certification: Report 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, that include a chain of custody component, and a breakdown by: • animal-based fiber or product; • internationally recognized standard.	15.18.4

1401 # References and resources

1402 The authoritative instruments and references used in developing this topic, as well as resources that
1403 may be helpful for reporting on supply chain traceability by the textiles and apparel sector are listed in
1404 the Bibliography.

[33] This additional sector recommendation is based on the guidance in clause 1.1 of *GRI 204: Procurement Practices 2016*.
[34] A description of the organization's supply chain is reported under Disclosure 2-6 Activities, value chain, and other business relationships in *GRI 2: General Disclosures 2021*.
[35] Sourced volume refers to the total volume of products and materials sourced by the organization from suppliers.
[36] Certifications or standards that trace the path of products through the supply chain are sometimes referred to as chain of custody (CoC). CoC is the chronological documentation or document trail that records the sequence of custody, control, transfer, analysis, and disposition of products.

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Glossary

This glossary provides definitions for terms used in this Standard. The organization is required to apply these definitions when using the GRI Standards.

The definitions included in this glossary may contain terms that are further defined in the complete GRI Standards Glossary. All defined terms are underlined. If a term is not defined in this glossary or in the complete GRI Standards Glossary, definitions that are commonly used and understood apply.

base year

historical datum (such as year) against which a measurement is tracked over time

basic salary

fixed, minimum amount paid to an employee for performing his or her duties

Note: Basic salary excludes any additional remuneration, such as payments for overtime working or bonuses.

benefit

direct benefit provided in the form of financial contributions, care paid for by the organization, or the reimbursement of expenses borne by the employee

Note: Redundancy payments over and above legal minimums, lay-off pay, extra employment injury benefit, survivors' benefits, and extra paid holiday entitlements can also be included as a benefit.

business relationships

relationships that the organization has with business partners, with entities in its value chain including those beyond the first tier, and with any other entities directly linked to its operations, products, or services

Source: United Nations (UN), Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, 2011; Modified.

Note: Examples of other entities directly linked to the organization's operations, products, or services are a non-governmental organization with which the organization delivers support to a local community or state security forces that protect the organization's facilities.

circularity measures

measures taken to retain the value of products, materials, and resources and redirect them back to use for as long as possible with the lowest carbon and resource footprint possible, such that fewer raw materials and resources are extracted and waste generation is prevented

collective bargaining

all negotiations that take place between one or more employers or employers' organizations, on the one hand, and one or more workers' organizations (e.g., trade unions), on the other, for determining working conditions and terms of employment or for regulating relations between employers and workers

Source: International Labour Organization (ILO), Collective Bargaining Convention, 1981 (No. 154); modified

corruption

'abuse of entrusted power for private gain', which can be instigated by individuals or organizations

Source: Transparency International, *Business Principles for Countering Bribery*, 2011

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Note: Corruption includes practices such as bribery, facilitation payments, fraud, extortion, collusion, and money laundering. It also includes an offer or receipt of any gift, loan, fee, reward, or other advantage to or from any person as an inducement to do something that is dishonest, illegal, or a breach of trust in the conduct of the enterprise's business. This can include cash or in-kind benefits, such as free goods, gifts, and holidays, or special personal services provided for the purpose of an improper advantage, or that can result in moral pressure to receive such an advantage.

discrimination

act and result of treating persons unequally by imposing unequal burdens or denying benefits instead of treating each person fairly on the basis of individual merit

Note: Discrimination can also include harassment, defined as a course of comments or actions that are unwelcome, or should reasonably be known to be unwelcome, to the person towards whom they are addressed.

disposal

any operation which is not recovery, even where the operation has as a secondary consequence the recovery of energy

Source: European Union (EU), Waste Framework Directive, 2008 (Directive 2008/98/EC)

Note: Disposal is the end-of-life management of discarded products, materials, and resources in a sink or through a chemical or thermal transformation that makes these products, materials, and resources unavailable for further use.

due diligence

process to identify, prevent, mitigate, and account for how the organization addresses its actual and potential negative impacts

Source: Organisation for Economic Co-operation and Development (OECD), OECD Guidelines for Multinational Enterprises, 2011; modified United Nations (UN), Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, 2011; modified

Note: See section 2.3 in GRI 1: Foundation 2021 for more information on 'due diligence'.

effluent

treated or untreated wastewater that is discharged

Source: Alliance for Water Stewardship (AWS), AWS International Water Stewardship Standard, Version 1.0, 2014

employee

individual who is in an employment relationship with the organization according to national law or practice

employee category

breakdown of employees by level (such as senior management, middle management) and function (such as technical, administrative, production)

Note: This information is derived from the organization's own human resources system.

exposure

quantity of time spent at or the nature of contact with certain environments that possess various degrees and kinds of hazard, or proximity to a condition that might cause injury or ill health (e.g., chemicals, radiation, high pressure, noise, fire, explosives)

forced or compulsory labor

all work and service that is exacted from any person under the menace of any penalty and for which the said person has not offered herself or himself voluntarily

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Source: International Labour Organization (ILO), Forced Labour Convention, 1930 (No. 29); modified

Note 1: The most extreme examples of forced or compulsory labor are slave labor and bonded labor, but debts can also be used as a means of maintaining workers in a state of forced labor.

Note 2: Indicators of forced labor include withholding identity papers, requiring compulsory deposits, and compelling workers, under threat of firing, to work extra hours to which they have not previously agreed.

formal joint management–worker health and safety committee
committee composed of management and worker representatives, whose function is integrated into an organizational structure, and which operates according to agreed written policies, procedures, and rules, and helps facilitate worker participation and consultation on matters of occupational health and safety

freedom of association
right of employers and workers to form, to join and to run their own organizations without prior authorization or interference by the state or any other entity

freshwater
water with concentration of total dissolved solids equal to or below 1,000 mg/L

Source: Environmental management — Water footprint — Principles, requirements and guidelines. Geneva: ISO, 2014; modified United States Geological Survey (USGS), Water Science Glossary of Terms, water.usgs.gov/edu/dictionary.html, accessed on 1 June 2018; modified World Health Organization (WHO), Guidelines for Drinking-water Quality, 2017; modified

greenhouse gas (GHG)
gas that contributes to the greenhouse effect by absorbing infrared radiation

grievance
perceived injustice evoking an individual's or a group's sense of entitlement, which may be based on law, contract, explicit or implicit promises, customary practice, or general notions of fairness of aggrieved communities

Source: United Nations (UN), Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, 2011

grievance mechanism
routinized process through which grievances can be raised and remedy can be sought

Source: United Nations (UN), Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, 2011; modified

Note: See Guidance to Disclosure 2-25 in GRI 2: General Disclosures 2021 for more information on 'grievance mechanism'.

groundwater
water that is being held in, and that can be recovered from, an underground formation Source: International Organization for Standardization. ISO 14046:2014. Environmental management — Water footprint — Principles, requirements and guidelines. Geneva: ISO, 2014; modified

human rights
rights inherent to all human beings, which include, at a minimum, the rights set out in the United Nations (UN) International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work

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Source: United Nations (UN), Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, 2011; modified

Note: See Guidance to 2-23-b-i in GRI 2: General Disclosures 2021 for more information on 'human rights'.

impact

effect the organization has or could have on the economy, environment, and people, including on their human rights, which in turn can indicate its contribution (negative or positive) to sustainable development

Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or unintended, and reversible or irreversible.

Note 2: See section 2.1 in GRI 1: Foundation 2021 for more information on 'impact'.

incineration

controlled burning of waste at high temperatures

Source: United Nations (UN), Glossary of Environment Statistics, Studies in Methods, Series F, No. 67, 1997

Note: Incineration of waste can be carried out with or without energy recovery. Incineration with energy recovery is also known as waste to energy. In the context of waste reporting, incineration with energy recovery is considered a disposal operation.

Indigenous Peoples

Indigenous Peoples are generally identified as:

- tribal peoples in independent countries whose social, cultural and economic conditions distinguish them from other sections of the national community, and whose status is regulated wholly or partially by their own customs or traditions or by special laws or regulations;
- peoples in independent countries who are regarded as indigenous on account of their descent from the populations which inhabited the country, or a geographical region to which the country belongs, at the time of conquest or colonization or the establishment of present state boundaries and who, irrespective of their legal status, retain some or all of their own social, economic, cultural and political institutions

Source: International Labour Organization (ILO), *Indigenous and Tribal Peoples Convention*, 1989 (No. 169)

infrastructure

facilities built primarily to provide a public service or good rather than a commercial purpose, and from which the organization does not seek to gain direct economic benefit

Examples: hospitals, roads, schools, water supply facilities

landfilling

final depositing of solid waste at, below, or above ground level at engineered disposal sites

Source: United Nations (UN), Glossary of Environment Statistics, Studies in Methods, Series F, No. 67, 1997

Note: In the context of waste reporting, landfilling refers to depositing of solid waste in sanitary landfills, and excludes uncontrolled waste disposal such as open burning and dumping.

local community

individuals or groups of individuals living or working in areas that are affected or that could be affected by the organization's activities

Note: The local community can range from those living adjacent to the organization's operations to those living at a distance.

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local minimum wage

minimum compensation for employment per hour, or other unit of time, allowed under law

Note: Some countries have numerous minimum wages, such as by state or province or by employment category

local supplier

organization or person that provides a product or service to the reporting organization, and that is based in the same geographic market as the reporting organization (that is, no transnational payments are made to a local supplier)

Note: The geographic definition of 'local' can include the community surrounding operations, a region within a country or a country.

marketing communication

combination of strategies, systems, methods, and activities used by the organization to promote its reputation, brands, products, and services to target audiences

Examples: advertising, personal selling, promotion, public relations, social media, sponsorship

material topics

topics that represent the organization's most significant impacts on the economy, environment, and people, including impacts on their human rights

Note: See section 2.2 in GRI 1: Foundation 2021 and section 1 in GRI 3: Material Topics 2021 for more information on 'material topics'.

mitigation

action(s) taken to reduce the extent of a negative impact

Source: United Nations (UN), The Corporate Responsibility to Respect Human Rights: An Interpretive Guide, 2012; modified

Note: The mitigation of an actual negative impact refers to actions taken to reduce the severity of the negative impact that has occurred, with any residual impact needing remediation. The mitigation of a potential negative impact refers to actions taken to reduce the likelihood of the negative impact occurring.

non-employee worker

'non-employee worker' refers to an individual whose work is controlled by the organization, but who does not have an employment relationship with it

Note 1: Control of work implies that the organization directs the work performed or has control over the means or methods for performing the work. The type of contractual relationship between the organization and the worker (e.g., employment agency, contractor) does not determine whether the organization controls the work.

Note 2: See Guidance to Disclosure 2-8 and the Control of Work Standard Interpretation to *GRI 2: General Disclosures 2021* for more information on 'non-employee worker'.

non-renewable energy source

energy source that cannot be replenished, reproduced, grown or generated in a short time period through ecological cycles or agricultural processes

Examples: coal; fuels distilled from petroleum or crude oil, such as gasoline, diesel fuel, jet fuel, and heating oil; fuels extracted from natural gas processing and petroleum refining, such as butane, propane, and liquefied petroleum gas (LPG); natural gas, such as compressed natural gas (CNG), and liquefied natural gas (LNG); nuclear power

part-time employee

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employee whose working hours per week, month, or year are less than the number of working hours for full-time employees

permanent employee
employee with a contract for an indeterminate period (i.e., indefinite contract) for full-time or part-time work

preparation for reuse
checking, cleaning, or repairing operations, by which products or components of products that have become waste are prepared to be put to use for the same purpose for which they were conceived

Source: European Union (EU), Waste Framework Directive, 2008 (Directive 2008/98/EC); modified

produced water
water that enters the organization's boundary as a result of extraction (e.g., crude oil), processing (e.g., sugar cane crushing), or use of any raw material, and has to consequently be managed by the organization

Source: CDP, CDP Water Security Reporting Guidance, 2018; modified

product or service category
group of related products or services sharing a common, managed set of features that satisfy the specific needs of a selected market

reclaimed
refers to collecting, reusing, or recycling products and their packaging materials at the end of their useful lives

Note 1: Collection and treatment can be carried out by the manufacturer of the product or by a contractor.

Note 2: Reclaimed items can include products and their packaging materials that are collected by or on behalf of the organization; separated into raw materials (such as steel, glass, paper, some kinds of plastic) or components; and/or used by the organization or other users.

recovery
operation wherein products, components of products, or materials that have become waste are prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose

Source: United Nations Environment Programme (UNEP), Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, 1989; modified

Examples: preparation for reuse, recycling

Note: In the context of waste reporting, recovery operations do not include energy recovery.

recycled input material
material that replaces virgin materials, which are purchased or obtained from internal or external sources, and that are not by-products and non-product outputs (NPO) produced by the organization

recycling
reprocessing of products or components of products that have become waste, to make new materials

Sources: United Nations Environment Programme (UNEP), Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, 1989; modified

remedy / remediation
means to counteract or make good a negative impact or provision of remedy

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Source: United Nations (UN), The Corporate Responsibility to Respect Human Rights: An Interpretive Guide, 2012; modified

Examples: apologies, financial or non-financial compensation, prevention of harm through injunctions or guarantees of non-repetition, punitive sanctions (whether criminal or administrative, such as fines), restitution, restoration, rehabilitation

remuneration
basic salary plus additional amounts paid to a worker

Note: Examples of additional amounts paid to a worker can include those based on years of service, bonuses including cash and equity such as stocks and shares, benefit payments, overtime, time owed, and any additional allowances, such as transportation, living and childcare allowances.

renewable energy source
energy source that is capable of being replenished in a short time through ecological cycles or agricultural processes

Examples: biomass, geothermal, hydro, solar, wind

reporting period
specific time period covered by the reported information

Examples: fiscal year, calendar year

seawater
water in a sea or in an ocean

Source: International Organization for Standardization. ISO 14046:2014. Environmental management — Water footprint — Principles, requirements and guidelines. Geneva: ISO, 2014; modified

severity (of an impact)
The severity of an actual or potential negative impact is determined by its scale (i.e., how grave the impact is), scope (i.e., how widespread the impact is), and irremediable character (how hard it is to counteract or make good the resulting harm).

Source: Organisation for Economic Co-operation and Development (OECD), OECD Due Diligence Guidance for Responsible Business Conduct, 2018; modified United Nations (UN), The Corporate Responsibility to Respect Human Rights: An Interpretive Guide, 2012; modified

Note: See section 1 in GRI 3: Material Topics 2021 for more information on ‘severity’.

spill
accidental release of a hazardous substance that can affect human health, land, vegetation, waterbodies, and groundwater

stakeholder
individual or group that has an interest that is affected or could be affected by the organization’s activities

Source: Organisation for Economic Co-operation and Development (OECD), OECD Due Diligence Guidance for Responsible Business Conduct, 2018; modified

Examples: business partners, civil society organizations, consumers, customers, employees and other workers, governments, local communities, non-governmental organizations, shareholders and other investors, suppliers, trade unions, vulnerable groups

Note: See section 2.4 in GRI 1: Foundation 2021 for more information on ‘stakeholder’.

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supplier

entity upstream from the organization (i.e., in the organization's supply chain), which provides a product or service that is used in the development of the organization's own products or services

Examples: brokers, consultants, contractors, distributors, franchisees, home workers, independent contractors, licensees, manufacturers, primary producers, subcontractors, wholesalers

Note: A supplier can have a direct business relationship with the organization (often referred to as a first-tier supplier) or an indirect business relationship.

supply chain

range of activities carried out by entities upstream from the organization, which provide products or services that are used in the development of the organization's own products or services

surface water

water that occurs naturally on the Earth's surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers, and streams

Source: CDP, CDP Water Security Reporting Guidance, 2018; modified

sustainable development / sustainability

development that meets the needs of the present without compromising the ability of future generations to meet their own needs

Source: World Commission on Environment and Development, Our Common Future, 1987

Note: The terms 'sustainability' and 'sustainable development' are used interchangeably in the GRI Standards.

temporary employee

employee with a contract for a limited period (i.e., fixed term contract) that ends when the specific time period expires, or when the specific task or event that has an attached time estimate is completed (e.g., the end of a project or return of replaced employees)

third-party water

municipal water suppliers and municipal wastewater treatment plants, public or private utilities, and other organizations involved in the provision, transport, treatment, disposal, or use of water and effluent

value chain

range of activities carried out by the organization, and by entities upstream and downstream from the organization, to bring the organization's products or services from their conception to their end use

Note 1: Entities upstream from the organization (e.g., suppliers) provide products or services that are used in the development of the organization's own products or services. Entities downstream from the organization (e.g., distributors, customers) receive products or services from the organization.

Note 2: The value chain includes the supply chain.

under-represented social group

group of individuals who are less represented within a subset (e.g., a body or committee, employees of an organization) relative to their numbers in the general population, and who therefore have less opportunity to express their economic, social, or political needs and views

Note 1: Under-represented social groups may include minority groups.

Note 2: The groups included under this definition depend on the organization's operating context and are not uniform for every organization.

vulnerable group

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group of individuals with a specific condition or characteristic (e.g., economic, physical, political, social) that could experience negative impacts as a result of the organization's activities more severely than the general population

Examples: children and youth; elderly persons; ex-combatants; HIV/AIDS-affected households; human rights defenders; indigenous peoples; internally displaced persons; migrant workers and their families; national or ethnic, religious and linguistic minorities; persons who might be discriminated against based on their sexual orientation, gender identity, gender expression, or sex characteristics (e.g., lesbian, gay, bisexual, transgender, intersex); persons with disabilities; refugees or returning refugees; women

Note: Vulnerabilities and impacts can differ by gender.

waste
anything that the holder discards, intends to discard, or is required to discard

Source: United Nations Environment Programme (UNEP), Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, 1989

Note 1: Waste can be defined according to the national legislation at the point of generation.

Note 2: A holder can be the reporting organization, an entity in the organization's value chain upstream or downstream (e.g., supplier or consumer), or a waste management organization, among others.

water consumption
sum of all water that has been withdrawn and incorporated into products, used in the production of crops or generated as waste, has evaporated, transpired, or been consumed by humans or livestock, or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater, or a third party over the course of the reporting period

Source: CDP, CDP Water Security Reporting Guidance, 2018; modified

Note: Water consumption includes water that has been stored during the reporting period for use or discharge in a subsequent reporting period.

water discharge
sum of effluents, used water, and unused water released to surface water, groundwater, seawater, or a third party, for which the organization has no further use, over the course of the reporting period

Note 1: Water can be released into the receiving waterbody either at a defined discharge point (point-source discharge) or dispersed over land in an undefined manner (non-point-source discharge).

Note 2: Water discharge can be authorized (in accordance with discharge consent) or unauthorized (if discharge consent is exceeded).

water stress
ability, or lack thereof, to meet the human and ecological demand for water

Source: CEO Water Mandate, Corporate Water Disclosure Guidelines, 2014

Note 1: Water stress can refer to the availability, quality, or accessibility of water.

Note 2: Water stress is based on subjective elements and is assessed differently depending on societal values, such as the suitability of water for drinking or the requirements to be afforded to ecosystems.

Note 3: Water stress in an area may be measured at catchment level at a minimum.

water withdrawal
sum of all water drawn from surface water, groundwater, seawater, or a third party for any use over the course of the reporting period

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worker
person that performs work for the organization

Examples: employees, agency workers, apprentices, contractors, home workers, interns, self-employed persons, sub-contractors, volunteers, and persons working for organizations other than the reporting organization, such as for suppliers

Note: In the GRI Standards, in some cases, it is specified whether a particular subset of workers is required to be used.

worker consultation
seeking of workers' views before making a decision

Note 1: Worker consultation might be carried out through workers' representatives.

Note 2: Consultation is a formal process, whereby management takes the views of workers into account when making a decision. Therefore, consultation needs to take place before the decision is made. It is essential to provide timely information to workers or their representatives in order for them to provide meaningful and effective input before decisions are made. Genuine consultation involves dialogue.

Note 3: Worker participation and worker consultation are two distinct terms with specific meanings. See definition of 'worker participation'.

worker participation
workers' involvement in decision-making

Note 1: Worker participation might be carried out through workers' representatives.

Note 2: Worker participation and worker consultation are two distinct terms with specific meanings. See definition of 'worker consultation'.

worker representative
person who is recognized as such under national law or practice, whether they are:

• a trade union representative, namely, a representative designated or elected by trade unions or by members of such unions; or

• an elected representative, namely, a representative who is freely elected by the workers of the undertaking in accordance with provisions of national laws, regulations, or collective agreements, whose functions do not include activities which are recognized as the exclusive prerogative of trade unions in the country concerned.

Source: International Labour Organization (ILO), Workers' Representatives Convention, 1971 (No. 135)

work-related hazard
source or situation with the potential to cause injury or ill health

Source: International Labour Organization (ILO) Guidelines on Occupational Safety and Health Management Systems, 2001; modified International Organization for Standardization. ISO 45001:2018. Occupational health and safety management systems — Requirements with guidance for use. Geneva: ISO, 2018; modified

Definitions that are based on or come from the ISO 14046:2014 and ISO 45001:2018 standards are reproduced with the permission of the International Organization for Standardization, ISO. Copyright remains with ISO.

Note: Hazards can be:

• physical (e.g., radiation, temperature extremes, constant loud noise, spills on floors or tripping hazards, unguarded machinery, faulty electrical equipment);

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• ergonomic (e.g., improperly adjusted workstations and chairs, awkward movements, vibration);

• chemical (e.g., exposure to solvents, carbon monoxide, flammable materials, or pesticides);

• biological (e.g., exposure to blood and bodily fluids, fungi, bacteria, viruses, or insect bites);

• psychosocial (e.g., verbal abuse, harassment, bullying);

• related to work-organization (e.g., excessive workload demands, shift work, long hours, night work, workplace violence).

work-related injury or ill health
negative impacts on health arising from exposure to hazards at work

Source: International Labour Organization (ILO), Guidelines on Occupational Safety and Health Management Systems, ILO-OSH 2001, 2001; modified

Note 1: 'Ill health' indicates damage to health and includes diseases, illnesses, and disorders. The terms 'disease', 'illness', and 'disorder' are often used interchangeably and refer to conditions with specific symptoms and diagnoses.

Note 2: Work-related injuries and ill health are those that arise from exposure to hazards at work. Other types of incident can occur that are not connected with the work itself. For example, the following incidents are not considered to be work related:

• a worker suffers a heart attack while at work that is unconnected with work;

• a worker driving to or from work is injured in a car accident (where driving is not part of the work, and where the transport has not been organized by the employer);

• a worker with epilepsy has a seizure at work that is unconnected with work.

Note 3: *Traveling for work:* Injuries and ill health that occur while a worker is traveling are work related if, at the time of the injury or ill health, the worker was engaged in work activities 'in the interest of the employer'. Examples of such activities include traveling to and from customer contacts; conducting job tasks; and entertaining or being entertained to transact, discuss, or promote business (at the direction of the employer).

Working at home: Injuries and ill health that occur when working at home are work related if the injury or ill health occurs while the worker is performing work at home, and the injury or ill health is directly related to the performance of work rather than the general home environment or setting.

Mental illness: A mental illness is considered to be work related if it has been notified voluntarily by the worker and is supported by an opinion from a licensed healthcare professional with appropriate training and experience stating that the illness is work related.

For more guidance on determining 'work-relatedness', see the United States Occupational Safety and Health Administration, Determination of work-relatedness 1904.5, osha.gov/laws-regs/regulations/standardnumber/1904/1904.5, accessed on 21 May 2025.

Note 4: The terms 'occupational' and 'work-related' are often used interchangeably.

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