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Item 04 – GRI Sector Standards Project for Textiles and Apparel – Input on GRI Topic Standards GSSB feedback report

For GSSB information

Date	1 October 2026
Meeting	15 October 2026
Project	GRI Sector Standards Project for Textiles and Apparel
Description	This document summarizes the input relevant to GRI Topic Standards collected during the GRI Sector Standards Project for Textiles and Apparel. This document includes the preliminary opinion of the Standards Team based on the outcomes of the project. However, recommendations to the GSSB work program will be made by the Standards Team on the basis of cumulative input from multiple Sector Standards projects.

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Background

Along with the developing GRI Sector Standards, as outlined in the Program Description, the GRI Sector Program is to support the enhancement and expansion of the GRI Standards by surfacing issues not previously covered in the GRI Standards.

The Standards Team will make proposals to the Global Sustainability Standards Board (GSSB) for the development of new or the revision of existing Standards, which the GSSB will consider and prioritize during the regular reviews of the GSSB work program as per the Due Process Protocol.

Feedback on GRI Topic Standards was collected throughout the GRI Textiles and Apparel Sector Standard project from the following sources:

- Project working group discussions and input; and
- Responses received during public exposure.

This document summarizes this feedback and also includes the preliminary opinion of the Standards Team based on the outcomes of the GRI Sector Standards Project for Textiles and Apparel. Recommendations to the GSSB work program will be made by the Standards Team on the basis of cumulative input from numerous Sector Standards projects.

Input on Topic Standards

Based on the Sector Standard

GRI 15: Textiles and Apparel 2027 contains five topics for which no dedicated (or closely related) Topic Standard exists, namely:

- Chemical use
- Circular economy (part of Topic 5: Waste, materials and circular economy)
- Conflict-affected and high-risk areas
- Supply chain disclosure
- Supply chain traceability

In addition, the Working Group (WG) included additional disclosure for the following topics:

- Anti-corruption
- Child labor
- Climate change
- Employment
- Forced or compulsory labor
- Marketing and labeling
- Materials (part of Topic 5. Waste, materials and circular economy)
- Non-discrimination, equal opportunity and gender
- Occupational health and safety
- Procurement practices
- Remuneration and working time
- Rights of Indigenous peoples
- Waste
- Water and effluents

Further detail on these additional disclosures, as well as a summary of their applicability (sector-specific or sector-agnostic), can be found in Annex 1

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Further feedback from the Working Group

Supply chain disclosures, transparency and traceability

The Textiles and Apparel WG has consistently advocated for enhanced reporting related to the supply chain, and whilst it should be noted that the forthcoming topic of labor rights in business relationships (LRBR) does address supply chain labor impacts, there are still numerous environmental and economic impacts that remain omitted from Topic Standards. Noting that Disclosure 3-3 Management of material topics does include reporting on supplier impacts (3-3(b) Business relationships), this is a high-level requirement, one that the WG always sought more specificity and granularity to ensure transparency is provided on the impacts in question, and as such, numerous supply chain-specific disclosures were included.

Considering the feedback received, a new requirement of 'supply chain disclosure' was included at the beginning of the likely material topics. This placement was deliberate to demonstrate that it would be applicable to all of the preceding likely material topics (subject to the reporting organization's own materiality assessment). It requires reporting organizations to highlight any publications they make on their supply chain, industry, and stakeholder expectations that are quickly becoming prevalent and to disclose where the most significant impacts have been identified in their supply chains.

The following topics had supply chain-specific reporting included:

Topic	Disclosure reference(s)
0. Supply chain disclosures	15.0.1, 15.0.2
3. Water and effluents	15.3.1, 15.3.4, 15.3.5
4. Chemical use	15.4.1, 15.4.9
6. Rights of Indigenous Peoples	15.6.3
7. Child labor	15.7.1
8. Forced or compulsory labor	15.8.1
10. Non-discrimination, equal opportunity and gender	15.10.3, 15.10.6, 15.10.8
12. Employment	15.12.4
13. Remuneration and working time	15.13.1, 15.13.7
14. Procurement practices	15.14.1, 15.14.2
15. Anti-corruption	15.15.1, 15.15.5
17. Conflict-affected and high-risk areas	15.17.2, 15.17.3, 15.17.4
18. Supply chain traceability	15.18.1, 15.18.2, 15.18.3, 15.18.4

Procurement practices

GRI 204: Procurement Practices 2016 applicability was noted for its limited scope: one disclosure (204-1) reporting the procurement budget used with local suppliers. It was suggested that this disclosure would not generate critical reporting or useful data that would highlight the impacts in supply chains. For this topic, eight disclosures, many of which would be applicable across any sector, were added. These included use of subcontracting, financial liability for production costs, economic inclusion, the policies and processes for termination of business relationships, collaboration with suppliers, and production forecasts. With e-commerce and complex and opaque global supply chains being prevalent globally in many sectors, procurement practices should look beyond local suppliers, and as such the Topic Standard should be subject to review.

Rights of Indigenous Peoples

GRI 411: Rights of Indigenous Peoples 2016 does not adequately support reporting on impacts on the rights of Indigenous Peoples. It was identified that there is a lack of disclosures relating to free, prior

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and informed consent (FPIC). Two disclosures were included, one on how reporting organizations engage with Indigenous Peoples and communities using FPIC, and another on how reporting organizations use Indigenous Peoples' cultural heritage for commercial activities. Whilst particularly relevant to the textiles and apparel sector, this issue is applicable to any organization or sector that engages with Indigenous Peoples or where their activities may impact Indigenous Peoples' rights, such as through land and resource use, and cultural heritage such as intellectual property and techniques. It is therefore recommended that the topic should be subject to review, and that practical guidance on the concept should be incorporated in *GRI 411: Rights of Indigenous Peoples 2016*.

Chemical use

The use and management of hazardous chemicals was not adequately covered by an existing topic standard, and feedback received required significant additional disclosures to be included in the textiles and apparel sector. Disclosures for internal management, internal inventory, and supplier inventory management, incident prevention, use of restricted substances lists (RSLs), commitments to phase out hazardous chemicals, and how they engage their supply chain on chemicals were all included in the standard. Chemical use is also closely linked to numerous other topics such as biodiversity, water and effluents and occupational health and safety, both for workers and consumers. Chemical use, management, and handling are applicable to other sectors and should therefore be considered for the development of a Topic Standard.

Circular economy

The circular economy goes beyond recycling a product. Including the circular economy in the textiles and apparel sector standard was necessary because the sector has significant global impacts through overproduction and waste generated by poor design and the use of cheap, low-quality materials. There is one disclosure under *GRI 306: Waste 2020*, 306-2 Management of significant waste, which includes reporting on 'circularity measures'. Additional disclosures on circular business models beyond waste management have been included for organizations to disclose their circular design, resale, rental, repair, recycling, and reuse, and to report the revenue generated from the use of circular business models. Whilst not an impact, the circular economy is a mechanism to balance the growth needed in sectors to support workers and their communities, whilst mitigating their consumption of primary resources and generating environmental impacts, and therefore widely applicable to numerous other sectors and a viable topic standard for consideration.

Gender

Feedback indicated that gender should be identified as a significant impact in the topic of non-discrimination and equal opportunity. In the textiles and apparel sector, globally, women are the majority of workers and are subject to harassment, discrimination, and violence. While existing GRI disclosures treat gender as a 'cross-cutting' topic, in textiles and apparel a large proportion of workers are young women (under 24 years of age). With these metrics, further disclosures for age-group breakdowns beyond 18-24, ratios of genders in managerial and leadership positions, gender pay gaps, and initiatives to promote women into managerial and leadership roles were included in the Sector Standard. Women and other underrepresented groups are most often those in society who are subject to harassment, discrimination, and violence. This is globally applicable to any sector, and should support the consideration of gender being a stand-alone topic.

Conflict-affected and high-risk areas

Feedback on the exposure draft noted that conflict-affected and high-risk areas (CAHRAs) is likely to be relevant to several sectors and that it should therefore be the subject of a Topic Standard. Complex supply chains are often opaque and products and materials may be contributing to significant negative impacts via their sale, purchase, and transportation; therefore the topic of CAHRAs is critical to include in the textiles and apparel sector, and has been for a number of preceding sector standards, such as *GRI 14 Mining Sector 2024, GRI 11: Oil and Gas Sector 2021* (conflict and security), and *GRI 12: Coal sector 2022* (conflict and security). Disclosures included reporting on whether their own operations, suppliers' operations, and products and materials were contributing to negative impacts in CAHRAs. In addition to this, reporting organizations should disclose their alignment with the OECD's due diligence guidance on conflict-affected and high-risk areas and how their workers and supply chain workers were trained on sourcing from CAHRAs. Global, complex, and opaque supply chains are not specific to the textiles and apparel sector; therefore, CAHRAs should be developed into a Topic Standard.

This document does not represent final GSSB position on the topic

Input received during public exposure

Some responses received during the public comment period on the exposure draft of the textiles and apparel sector standard are directly relevant to Topic Standards.

Respondents noted the following:

- Feedback was provided on the applicability of topics to SMEs and how guidance should be included and reporting expectations adapted to ensure their engagement, and not to create barriers through an excessive reporting burden, data availability, or the feasibility of obtaining the data for SMEs. The following topics were commented on, especially regarding the need for further guidance for SMEs: water and effluents, child labor, forced or compulsory labor, non-discrimination, and employment. It was stated that all of these topics should incorporate clearer guidance on reporting expectations, especially for SMEs.
- It was recommended that 'Homeworkers' be a standalone Topic Standard, noting that whilst the reference to homeworkers across the textiles and apparel sector standard is welcome, current disclosures are unable to provide the necessary transparency on impacts to homework. A separate topic standard would allow disclosure of the opportunities and challenges it presents for workers and organizations, and how it relates to informal employment. Homeworkers would be applicable to a large number of sectors, not only in textiles and apparel manufacturing, but also in the circular economy, such as the 'cottage industry' in recycling e-waste, as an example.
- The digitalization of supply chains and operations, and how the requirements of technologies or the drive to upgrade are creating a barrier of digital exclusion for some organizations or stakeholders who are unable to participate in online portals or digital tools, was raised as a point of feedback. This raises a unique, but likely growing, set of impacts that could benefit from a topic standard.
- A respondent shared that a material topic related to maintaining data quality should be included, including reporting on data quality, management system, internal auditing and data validation.

Full table of all comments received from the public comment period is available from the GRI website: here

Preliminary opinion

The four topics without a dedicated or closely related Topic Standard are chemical use, circular economy, conflict-affected and high-risk areas, and supply chain traceability, but they appear to have high demand as likely material for other sectors. Though some are not impacts (circular economy, supply chain traceability), they do represent mechanisms for generating or contributing to impacts if not properly addressed and are worthy of further consideration for development into a standalone Topic Standard. There are significant stakeholder and growing legislative expectations for reporting on business relationships, especially in supply chains, that would be relevant for many sectors with a complex and globalized structure, similar to textiles and apparel. Supply chain and business relationship reporting should be considered critical in the development of new or revision of existing Topic Standards.

Reporting guidance and adaptations to reporting expectations for SMEs are increasingly critical in a growing market of voluntary and mandatory reporting; not creating barriers for significant proportions of certain sectors will be imperative to support uptake and further deliver on GRI's mission and vision.

The GRI Standard for procurement practices was considered insufficient for reporting, given the disclosures' lack of scope to report against critical impacts of the topic. In addition, rights of Indigenous Peoples, non-discrimination, equal opportunity and gender (specifically the explicit reference to 'gender' as a topic, rather than being noted as 'cross-cutting') and waste, materials and circular economy, were considered insufficient. It is anticipated this will arise again in the future development of Standards for other sectors.

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Appendix 1. GRI 15: Textiles and Apparel Sector 2027 – Additional disclosures

Topic	Sector recommendation or disclosure	Content	Reference	Sector-specific or sector-agnostic
0. Supply chain disclosures	Disclosure	**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, and if so, report the standard or initiative; • a list of the categories of information 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	Agnostic

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	Disclosure	**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	Specific
1. Climate change	Recommendation	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	Agnostic
3. Water and effluents	Recommendation	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	Specific
	Recommendation	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	Specific

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		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. • 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.	15.3.4	Specific
	Recommendation	Disclosure 303-4 Water discharge *Additional sector recommendations* • Describe the actions taken to improve the removal efficiency of the Effluent Treatment Plant (ETP).	15.3.5	Specific

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		• 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.		
4. Chemicals use	Recommendations	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.	15.4.1	Specific

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		• Report the internationally recognized restricted substances list (RSL) and manufacturing restricted substances list (MRSL) that the organization adheres to.[1] • 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.		
	Disclosure	**Incidents related to chemicals:** Describe the incidents related to chemicals and hazardous chemicals, and actions taken to mitigate them.	15.4.7	Specific
	Disclosure	**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	Specific

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

	Disclosure	**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	Specific
	Disclosure	**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	Specific
5. Waste, materials and circular economy	Recommendation	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.	15.5.1	Specific
	Recommendation	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	Specific
	Recommendation	Disclosure 301-2 Recycled input materials used *Additional sector recommendations*	15.5.3	Specific

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		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.		
	Recommendation	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	Specific
	Recommendation	Disclosure 306-2 Management of significant waste-related impacts *Additional sector recommendations* • 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.	15.5.6	Specific
	Recommendation	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	Specific

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	Disclosure	**Production volume:** Report the organization's production volume in number of units produced.	15.5.10	Specific
	Disclosure	**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	Specific
	Disclosure	**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	Agnostic
6. Rights of Indigenous Peoples	Disclosure	**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	Agnostic
	Disclosure	**Cultural heritage:** Describe the organization's use of Indigenous Peoples' cultural heritage for commercial activities, including:	15.6.4	Specific

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		• 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.		
7. Child labor	Recommendation	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	Agnostic
8. Forced or compulsory labor	Recommendation	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.	15.8.1	Specific

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		• Describe how the organization assesses its suppliers for forced labor or compulsory labor, including how the assessment considers: - apprenticeship schemes; - the use of employment agencies; - employment of migrant workers.		
10. Non-discrimination, equal opportunity and gender	Recommendation	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	Specific
	Recommendation	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[2]: - under 20 years old;	15.10.6	Specific

[2] 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. • Describe the assessment process to identify suppliers with the most significant impacts related to diversity and inclusion, including the criteria used.		
	Recommendation	Disclosure REWO 5 Basic gender pay gap *Additional sector recommendations*	15.10.8	Agnostic

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		• 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.		
11. Occupational health and safety	Recommendation	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	Specific
12. Employment	Recommendation	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	Specific
13. Remuneration and working time	Recommendation	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	Specific

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	Recommendation	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	Agnostic
14. Procurement practices	Recommendation	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:	15.14.1	Specific

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		- 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: - 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.		
	Disclosure	**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	Specific
	Disclosure	**Production forecast:**	15.14.3	Specific

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		Report the percentage variation between the production forecast and the final confirmed orders.		
15. Anti-corruption	Recommendation	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	Agnostic
	Disclosure	**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	Agnostic
	Recommendation	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	Agnostic
	Recommendation	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	Specific
	Disclosure	**Operations in conflict-affected and high-risk areas:**[3] List:	15.17.2	Agnostic

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17. Conflict-affected and high-risk areas		• 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.		
	Disclosure	**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	Agnostic
	Disclosure	**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	Agnostic
18. Supply chain tracability	Recommendation	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.[4] • Describe any limitations in supply chain traceability and how these are addressed.	15.18.1	Agnostic
	Disclosure	**Traceability of products and materials sourced:**	15.18.2	Agnostic

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		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.[5] Describe the assessment process to identify products and materials with the most significant impacts, including the criteria used.		
		Traceability certification: Report the percentage of sourced volume[6] 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.[7]	15.18.3	Specific
		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	Specific

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Appendix 2. Public comments on Topic Standards collected during the exposure period for the textiles and apparel Sector Standard

No.	Summary of comments	Organization or individual	Country	Stakeholder group	Applicable topic or project
1	To ensure a more inclusive and context-sensitive approach, especially for organizations operating outside traditional industrial structures, I would suggest adding or further developing the following topics for deeper exploration: Informal, Community-Based, and Small-Scale Work.	Individual	Pakistan	Mediating institution	Rights of Indigenous Peoples
2	I believe a material topic related to maintaining data quality should be included. It should cover aspects such as data quality management system, internal auditing and data validation. This is important since in the scope, there is a lot of third-party engagement.	Individual	Sri Lanka	Business	Project

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3	[…] The sector is being rapidly reshaped by digital platforms and e-commerce, which drive ultra-fast fashion cycles, increase greenhouse gas emissions through transport and packaging, and generate additional waste. These developments also raise new ethical challenges such as consumer data protection, surveillance of workers, and algorithm-driven pressure on suppliers and delivery workers. Recognizing digitalization, e-commerce, and data responsibility as a separate material topic would ensure the Standard captures these emerging impacts and strengthens its alignment with SDGs 9, 12, and 16.	Individual	Kenya	Mediating institution	Project
4	Our recommendation is to add sourcing from homeworkers as a standalone topic, as it is under the *OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector* (Module 12). As noted in the draft standard, the practice is widespread in the sector and the risk of exploitative and discriminatory arrangements is high for these workers, who are mostly low-income women. While the reference to homeworkers across the current 18 topics is welcome, there is little opportunity to unpack the nuances related to the drivers of homework, the opportunities as well as challenges it presents for workers and organizations, and how it relates to the issue of informal employment.	Organization	South Africa	Civil society	Employment
5	A related topic worth considering, whether under circularity or separately, is how organizations engage with public policy, regulators, and standard setters. It would be positive to have organizations disclose how their circularity principles align with their public policy activities. For example, while Extended Producer Responsibility (EPR) for textiles is currently limited to a few European countries, we'd like to see how companies support similar policies as they emerge in other regions.	Organization	Canada	Investors	Waste, materials and circular economy
6	We recommend the inclusion of a new topic-specific disclosure on animal welfare in the final GRI Sector Standard for Textiles and Apparel. This recommendation is grounded in: 1. The material environmental, social, and reputational risks associated	Organization	USA	Civil society	Supply chain tracability

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	with animal-derived materials in the sector; 2. Growing consumer, investor, and civil society expectations for transparency and ethical sourcing; 3. Regulatory and market trends, including national bans on fur farming and sales, and voluntary brand commitments to eliminate fur and exotic skins; 4. The need for transparency and due diligence regarding the procurement, traceability, and ethical sourcing of animal-derived materials, including wool, down, silk, and leather.				
7	One suggestion for the topic which is likely to be material especially in future:-> Digitalization/AI ethics in monitoring labor rights, supply chain data, and retail practices.	Organization	Singapore	Business	Project
8	Deforestation and land conversion: We note that land-related impacts are covered under biodiversity, with references to land-use change and ecosystem conversion. However, given the centrality of deforestation and land conversion to both biodiversity and climate agendas, we recommend that these issues be made more explicit within the standard. Explicit reference to deforestation would increase visibility for companies and stakeholders, and it would ensure stronger alignment with global frameworks such as the Science Based Targets for Nature (SBTN), which specifically identify land conversion as a core pressure on nature. Highlighting deforestation in its own right would also reflect the high level of stakeholder attention and policy focus on this issue (e.g., the EU Deforestation Regulation).	Organization	USA	Civil society	Biodiversity
9	Additional suggestions: Packaging - Animal welfare - Extended Producer Responsibility (EPR) - as its own material topic instead of being part of Topic 5. Waste, materials and circular economy	Organization	Netherlands	Mediating institution	Waste, materials and circular economy

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