



# Item 07 – GRI Sector Standard Project for Textiles and Apparel – Exposure draft

## For GSSB approval

<b>Date</b>	28 May 2025
<b>Meeting</b>	19 June 2025
<b>Project</b>	GRI Sector Standards Project for Textiles and Apparel
<b>Description</b>	<p>This document sets out the exposure draft of GRI Sector Standard for Textiles and Apparel, including the explanatory memorandum summarizing the objectives of the project and the significant proposals contained within the draft. These are submitted for GSSB approval for public exposure.</p> <p>If approved, the public comment period is proposed to commence in early July and run until the end of September.</p>

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

# Explanatory memorandum

This explanatory memorandum sets out the objectives of the GRI Sector Standards Project for Textiles and Apparel. It also includes the significant proposals contained in the exposure draft and summarizes the Global Sustainability Standards Board's (GSSB) involvement in the development of the exposure draft.

## Objectives for the project

The textiles and apparel sector was identified as a priority for a reporting standard by the GSSB in 2019 due to its wide-ranging impacts on the economy, environment and people, including impacts on their human-rights.

The project's primary objective is to develop a Sector Standard for textiles and apparel, which includes jewelry, to improve transparency on the impacts of organizations in these sectors and to enable complete and consistent reporting.

The Standard aims to identify and describe the topics likely to be material for reporting by organizations in the textiles and apparel sector based on the following:

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

A Working Group (WG) has been appointed to contribute to the development of the exposure draft, as laid out by the [GSSB Due process protocol](#). The group consists of 21 experts across the sector, representing civil society, mediating institutions, business enterprises, labor, and investment institutions.

For more information on the project, consult the [project proposal](#) and Working Group [terms of reference](#).

## Significant proposals

An exposure draft for textiles and apparel has been developed in line with the project objectives set out above.

Notable inclusions, such as the likely material topics and related reporting in the exposure draft are summarized below:

### 1. Likely material topics

A total of 18 topics have been identified as likely to be material for most organizations in the sector, covering impacts on the economy, environment, and people, including human rights. Organizations in the sector are involved with these impacts through their own activities or business relationships.

See [Table 1](#) for the list of likely material topics.

### 2. Additional sector reporting

The majority of likely material topics (16) include additional sector reporting. The additional sector reporting was identified as critical by the WG due to the nature of textiles and apparel activities and their business relationships. Additional sector recommendations and disclosures were developed by the WG or informed by other normative reporting instruments already used by organizations in the sector to disclose their impacts.

### 3. Likely material topics that do not have corresponding Topic Standards

For the following five topics there are no corresponding GRI Topic Standards.

- [Waste, Materials and Circular Economy](#)

The focus of this topic is the significant human and environmental impacts material use and waste generation can produce. These impacts are intrinsically linked to circular economy, a critically important business model to the sector to address the significant impacts it has on increased use of virgin materials, its contribution to climate change, and negative impacts on biodiversity and water and effluents.

While there are Topic Standards for Waste and Materials, the 'circular economy' component of the waste, materials, and circularity measures in these Topic Standards are insufficient to address the impacts in the sector. Additional sector reporting on this topic focuses on the actions and processes of the reporting organization's transition to circular business models and activities.

- **Hazardous Chemicals**

The textiles and apparel sector uses thousands of different chemicals. The choice, use, management, and disposal of these chemicals may differ for several reasons, such as prices demanded by buyers, geographic location with the local applicable legislation, and technical knowledge of the chemical products used. Combined with negative health impacts to the workers from improper handling, sometimes without sufficient protective equipment, disposal, or accidental spills can lead to contamination of water and local biodiversity impacts.

The reporting of this topic focuses on the impacts associated with use of hazardous chemicals, including disclosures on air emissions, significant spills, local community and customer health and safety. Additional sector recommendations augment GRI 3-3, with more details requested on the management of these substances, including, their plans for emergencies involving chemicals and their use of recognized Restricted Substances Lists.

- **Non-discrimination, equal opportunity and gender**

The majority of the sector's workforce consists of women, mostly occupying junior and low-skilled roles as supervisors, while management, and senior roles are predominately occupied by men. With the imbalance in roles within the sector, impacts such as discrimination, harassment, and violence, including sexual and gender-based violence, are prominent. Whilst GRI Topic Standards exist that address non-discrimination, equal opportunity, diversity and inclusion, the sector's focus on gender was considered critical to emphasize in the reporting expectations for this topic. Additional sector reporting focuses on an organizations' approach to gender-based impacts. Reporting includes identification of impacts, description of relevant policies, and disclosure of metrics on the composition of their employees and supply chain workers in terms of gender pay-gaps, treatment of pregnant workers and initiatives to promote women to leadership positions.

- **Conflict-affected and high-risk areas**

This topic covers an organization's approach and impacts on operating in, sourcing from or via conflict-affected and high-risk areas. It focuses on the importance of conducting robust due diligence when operating or sourcing from conflict-affected and high-risk areas, which present a heightened risk for severe human rights abuses and illicit financial flows. Lacking a corresponding GRI Topic Standard, the reporting consists of additional sector disclosures, modelled after the topic 14.25 in *GRI 14: Mining Sector 2024*. Reporting on this topic addresses due diligence expectations and adherence to international humanitarian law.

- **Supply chain traceability**

This topic covers an organization's approach to supply chain traceability and provides the means to identify and prevent potential negative impacts linked to an organization's products. Lacking a corresponding GRI Topic Standard, the reporting consists of additional sector disclosures, modelled after the topic 13.25 in *GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022*. Reporting on this topic focuses on how organizations trace the source or origin of products or materials.

#### **4. Alignment with current exposure drafts**

The likely material topics Employment, Remuneration and working time, Non-discrimination, equal opportunity and gender list relevant disclosures from the following Topic Standard exposure drafts.

- 98 • [GRI Topic Standard Project for Labor – Employment Exposure draft](#)
- 99 • [GRI Topic Standard Project for Labor– Remuneration and Working Time Exposure draft](#)
- 100 • [GRI Topic Standard Project for Labor – Working Parents and Caregivers Exposure draft](#)
- 101 • [GRI Topic Standard Project for Labor – Non-discrimination and equal opportunity\\*](#)
- 102 • [GRI Topic Standard Project for Labor – Diversity and Inclusion\\*](#)

103 These disclosures are subject to change based on the final revisions to these Topic Standards.

104 \*These exposure draft topic standards are for discussion at the 19 June GSSB meeting.

## 105 **GSSB involvement on the development of this draft**

106 The GSSB has been updated on the content development process for textiles and apparel through  
 107 the Chief of Standards updates of Standards development projects in the public GSSB meetings. The  
 108 meeting recordings can be accessed on the GSSB website.

## 109 **Table 1. Likely material topics included in the exposure draft for** 110 **textiles and apparel**

111 Note: Reporting on the topics is subject to an organization's materiality assessment. When  
 112 determining its material topics, a reporting organization in the sector needs to review each topic  
 113 described in the Standard and determine whether it is material for it to report on based on its specific  
 114 circumstances.

115 Not all topics listed in the Standard may be material for all organizations in the sector. For  
 116 organizations reporting in accordance with the GRI Standards, if any of the topics included in the  
 117 Standard are deemed not material, the organization lists them in the GRI Content Index and provides  
 118 a short explanation of why they are not material.

119 **Table 1. Likely material topics included in the exposure draft for textiles and apparel**

Likely material topic
1. Climate change
2. Biodiversity
3. Water and effluents
4. Hazardous chemicals
5. Waste, materials and circular economy
6. Rights of Indigenous Peoples
7. Child labor
8. Forced labor and modern slavery
9. Freedom of association and collective bargaining
10. Non-discrimination, equal opportunity and gender

11. Occupational health and safety
12. Employment
13. Remuneration and working time
14. Procurement practices
15. Anti-corruption
16. Marketing and labeling
17. Conflict-affected and high-risk areas
18. Supply chain traceability

# GRI XX: Textiles and Apparel Sector

## 2026

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# Introduction

*GRI XX: Textiles and Apparel Sector 202X* 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 XX*] also contains a list of disclosures for organizations in the textiles and apparel sector to report in relation to each likely material topic. This includes disclosures from the GRI Topic Standards and other sources.

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 XX*] 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
- Apparel retail
- Footwear retail
- Jewelry retail
- Textile 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®) [1], the Industry Classification Benchmark (ICB) [2], the International Standard Industrial Classification of All Economic Activities (ISIC) [3], and the Sustainable Industry Classification System (SICS®) [4].<sup>1</sup> The table is intended to assist an organization in identifying whether [GRI XX] 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
<b>GICS®</b>	252030	Textiles, Apparel & Luxury Goods
	25504010	Apparel Retail
	25504040	Other Specialty Retail**
<b>ICB</b>	55101020	Textile Products
	40204020	Clothing and Accessories
	40204025	Footwear
	40204030	Luxury Items
	40401020	Apparel Retailers
<b>ISIC</b>	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*
	4743	Other retail sale of new goods in specialized stores*
	4751	Retail sale of textiles in specialized stores
	4782	Retail sales via stalls and markets of textiles, clothing, and footwear
<b>SICS®</b>	CG.1	Apparel & Textiles
*These classes include watches, clocks, and jewelry; only watches and jewelry are applicable to this Standard.		
**This class includes jewelry stores, toy stores, office supply stores, health and vision care stores, and book and entertainment stores; only jewelry stores are applicable for this Standard.		

<sup>1</sup> 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).



## 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).

### 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.

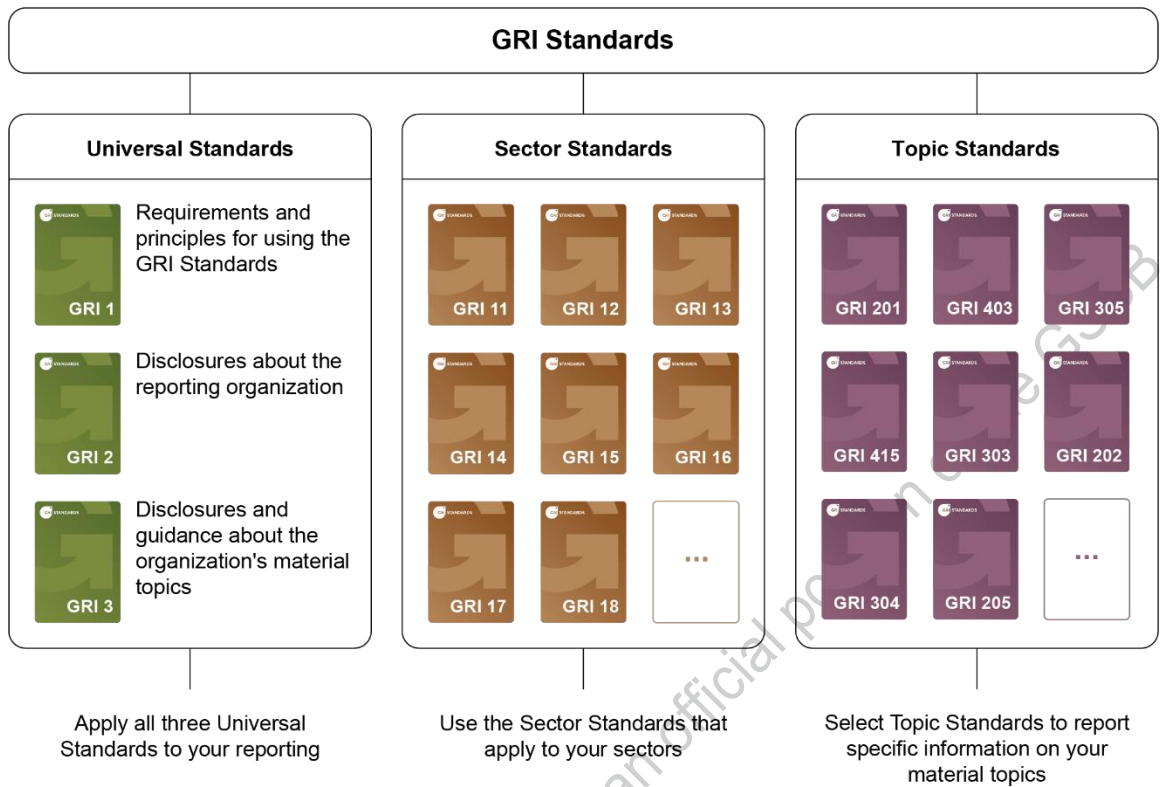
### Sector Standards

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](#).

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



193 **Using this Standard**

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

197 **Determining material topics**

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

200 [Section 1](#) of this Standard provides contextual information that can help the organization in identifying  
201 and assessing its impacts.

202 [Section 2](#) outlines the topics that are likely to be material for organizations in the textiles and apparel  
203 sector. The organization is required to review each topic described and determine whether it is a  
204 material topic for it.

205 The organization needs to use this Standard when determining its material topics. However,  
206 circumstances for each organization vary, and the organization needs to determine its material topics  
207 according to its specific circumstances, such as its business model; geographic, cultural, and legal  
208 operating context; ownership structure; and the nature of its impacts. Because of this, not all topics  
209 listed in this Standard may be material for all organizations in the textiles and apparel sector. See [GRI](#)  
210 [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. 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.

**Figure 2. Structure of reporting included in each topic**

Reporting on local communities			
If the organization has determined local community is a material topic, this section lists the disclosures that have been identified as relevant for reporting on the topic by the oil and gas sector.			
STANDARD	DISCLOSURE		SECTOR STANDARD REF #
<b>1 Management of the topic</b>			
GRI 3: Material Topics	Disclosure 3-3 Management of material topics	11.15.1	
	Additional sector recommendations <b>3</b>		
	<ul style="list-style-type: none"> <li>Describe the means for identifying stakeholders and engaging with local communities.</li> <li>List the vulnerable groups that the organization has identified.</li> <li>List any collective or individual rights that the organization has determined to be of particular concern to the local communities.<sup>1</sup></li> <li>Describe the approach of the organization to engaging with vulnerable groups, including: <ul style="list-style-type: none"> <li>How it seeks to ensure engagement is meaningful, and</li> <li>How it seeks to ensure safe and equitable gender participation.</li> </ul> </li> </ul>		
<b>2 Topic Standard disclosures</b>			
GRI 413: Local Communities 2019	Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs	11.15.2	
	Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities	11.15.3	
	Additional sector recommendations		
	<ul style="list-style-type: none"> <li>Describe impacts on the health of local communities as a result of exposure to pollution caused by the organization's operations or use of hazardous substances.</li> </ul>		
<b>4 Additional sector disclosures</b>			
	Report the number and type of grievances filed by local communities, including: <ul style="list-style-type: none"> <li>the percentage of these grievances that were addressed and resolved;</li> <li>the percentage of grievances that were resolved through remediation.</li> </ul>	11.15.4	

**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.

# 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, following a complex and multi-layered value chain. It represents around 4% of all global exports [15], 2% of global GDP [12], and is valued at over USD 1 trillion, with the jewelry sector worth hundreds of billions of US dollars [9].

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

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

**Raw material manufacturing:** Processing raw materials (fibers) into a commodity and other intermediate products suitable for large-scale manufacturing. Raw materials can be grouped into plant fibers, such as cotton, linen, or bamboo; animal fibers, including wool or silk; semi-synthetic fibers, such as viscose, derived from processing cellulose; and synthetic fibers from polymers, like polyester, polyamide and other raw materials such as leather. Raw material processing and manufacturing organizations are commonly referred to as Tier 4.

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

**Material manufacturing:** Transforming yarn and equivalent materials by knitting, weaving, non-weaving, and bonding the fibers into fabric. This includes dyeing, printing, embellishing, washing fibers and fabrics, and re-tanning leathers. Organizations focused on material manufacturing are

307 commonly referred to as Tier 2. This can also include manufacturing metals, plastics, and other  
308 materials for use in zips, buttons, accessories, and other products.

309 **Final assembly:** Cutting, making, and trimming the textile into the final product ready to wear or sell  
310 to final consumers, sometimes referred to as 'CMT'. Organizations mainly working on assembling the  
311 finished product are commonly referred to as Tier 1.

312 **Distribution:** Distributing products via wholesalers, agents, marketers, and buyers. Organizations  
313 focused on distribution, retail, sales, and marketing are commonly referred to as Tier 0.

314 **Sales and marketing:** Pricing, distributing, and selling textiles, apparel, and other related products  
315 are primarily managed by buying organizations, including brands, retailers, marketers, and third-party  
316 platforms. Retail channels can be store-based, online-based, or both.

## 317 **Jewelry**

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

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

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

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

328 **Final assembly:** Transforming semi-finished products into finished goods, to produce items ready for  
329 sale or use by consumers.

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

332 **Sales and marketing:** Pricing, distributing, and selling jewelry and other related products are  
333 primarily managed by buying organizations, including brands, retailers, marketers, and third-party  
334 platforms. Retail channels can be store-based, online-based, or both.

## 335 **Business relationships**

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

341

342 **Suppliers** range from those who provide finished products all the way up the value chain to those  
343 who take raw materials and those who manufacture raw materials. Suppliers can provide finished or  
344 semi-finished products, materials, and components.



**Distributors** provide channels for textiles and apparel organizations' products and services, such as wholesalers, agents, buyers, marketers, and third-party platforms.

## The sector and sustainable development

Clothing production has doubled since the early 2000s [10], 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.

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 Sustainable Development Goals and achieve decarbonization [14]. 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. 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. The sector's contribution to sustainable development is challenging due to its demand for non-renewable virgin materials and resources, as well as low recycling rates. There is a growing discussion on the need to shift to an alternative business model, such as a circular model, where products and materials are kept in the economy as long as possible.

This rapid expansion of production and consumption has placed pressure on the environment and workers. The environmental impacts are due to the sector's high consumption of resources, such as water, land, and fossil fuels. Further impacts are caused by pollution from chemicals, microfibers, and waste generation, with almost 90% of discarded textiles ending up in landfills or being incinerated [11]. The sector's environmental impact is worsened by its reliance on synthetic fibers, primarily derived from oil, coupled with limited capacity to recycle textiles into new clothing, with less than 1% of all textiles recycled [11]. Whilst jewelry recycling rates are much higher than textiles, the majority of precious metals, such as gold, are mined, which contributes to negative impacts on water, land, and climate change due to the use of fossil fuels [13].

Whilst these sectors employ millions of people around the world, the majority being young women, they are also associated with negative impacts on workers and their human rights, including low wages, excessive overtime, forced and child labor, gender inequality, and gender-based violence. Workers, especially those in textile manufacturing and production, can have poor working conditions and face unsafe working environments with limited safety measures, such as blocked fire escapes, no 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, often to the detriment of suppliers and their workers. Brands and retailers' procurement practices, particularly those operating in 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 and fragmented global value chain, which makes it difficult to trace the origin of materials and products, limiting accountability and transparency. In the case of jewelry, materials and products are often 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 activities and related 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 [5].

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

The textiles and apparel 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 their use of water and hazardous chemicals, and the release of effluents that textiles and apparel organizations can have on local communities and the environment.

By managing material usage sustainably (Goal 12: Responsible Consumption and Production) and waste generation and direction to disposal efficiently (Goal 15: Life on land), the textiles and apparel sector can mitigate its impacts on land and water through the use of materials that are recyclable and support circularity and managing waste generation that can be compostable, or do not leech harmful chemicals if landfilled.

Table 2 presents connections between the likely material topics for the textiles and apparel sector and the SDGs. These links were identified based on an assessment of the impacts described in each likely material topic, the targets associated with each SDG, and existing mappings undertaken for the sector (see reference [6] in the Bibliography).

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 [6] and [7] 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 [xx].1 Climate change and energy	Goal 7: Affordable and Clean Energy
	Goal 13: Climate Action
	Goal 17: Partnerships for the Goals
Topic [xx].2 Biodiversity	Goal 12: Responsible Consumption and Production
	Goal 14: Life below Water
	Goal 15: Life on Land
Topic [xx].3 Water and effluents	Goal 6: Clean Water and Sanitation
	Goal 9: Industry, Innovation and Infrastructure
	Goal 12: Responsible Consumption and Production
	Goal 14: Life below Water



Topic [xx].4 Hazardous chemicals	Goal 12: Responsible Consumption and Production
Topic [xx].5 Waste, materials and circular economy	Goal 9: Industry, Innovation and Infrastructure
	Goal 12: Responsible Consumption and Production
	Goal 15: Life on Land
Topic [xx].6 Rights of Indigenous Peoples	Goal 16: Peace, Justice and Strong Institutions
Topic [xx].7 Child labor	Goal 8: Decent Work and Economic Growth
Topic [xx].8 Forced labor and modern slavery	Goal 8: Decent Work and Economic Growth
Topic [xx].9 Freedom of association and collective bargaining	Goal 5: Gender Equality
Topic [xx].10 Non-discrimination, equal opportunity, and gender	Goal 3: Good Health and Well-being
	Goal 5: Gender Equality
	Goal 10: Reduced Inequalities
Topic [xx].11 Occupational health and safety	Goal 3: Good Health and Well-being
Topic [xx].12 Employment	Goal 5: Gender Equality
	Goal 8: Decent Work and Economic Growth
Topic [xx].13 <u>Remuneration</u> and working time	Goal 5: Gender Equality
	Goal 8: Decent Work and Economic growth
Topic [xx].14 Procurement practices	Goal 8: Decent Work and Economic growth
Topic [xx].15 Anti-corruption	Goal 16: Peace, Justice and Strong Institutions
Topic [xx].16 Marketing and labeling	Goal 12: Responsible Consumption and Production
Topic [xx].17 Conflict-affected and high-risk areas	Goal 16: Peace, Justice and Strong Institutions
	Goal 17: Partnerships for the Goals
Topic [xx].18 Supply chain traceability	Goal 16: Peace, Justice and Strong Institutions
	Goal 17: Partnerships for the Goals

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

Civil society, investors, regulators, and other stakeholders, such as consumers, 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, environmental impacts, and impacts from poor working conditions.

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, and mitigate 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 determine what information to report for its material topics.

### Supply chain disclosure

Organizations in the textiles and apparel sector may be involved with negative impacts as a result of their business relationships, therefore, this disclosure applies to all reporting organizations. The impacts will differ depending on the stage of the value chain, the nature of the activities carried out, and their geographic location.

The textiles and apparel value chain is commonly described using tiers<sup>2</sup>:

- Tier 4: Raw material production and primary processing
- Tier 3: Intermediate material processing
- Tier 2: Material manufacturing
- Tier 1: Final assembly
- Tier 0: Distribution

For this Standard, 'suppliers with the most significant impacts' can be any supplier across tiers 0-4, conducting value chain activities and contributing to an impact covered in a material topic. The jewelry sector value chain is not often described using 'tiers'. Whilst the activities may differ, Tier 1 through to Tier 4 may be considered the same for reporting purposes.

ADDITIONAL SECTOR DISCLOSURE	SECTOR STANDARD REF. NO.
<ul style="list-style-type: none"><li>• Report the following information for the organization's suppliers with the most significant impacts:<ul style="list-style-type: none"><li>- the name of the supplier;</li><li>- a list of all production, processing, and manufacturing sites;</li><li>- the address for each site;</li><li>- name of the parent company of the supplier at the site;</li><li>- type of products or materials made or type of service provided;</li></ul></li><li>• Report the percentage of suppliers with the most significant impacts in each tier, relative to the total number of suppliers in each tier</li><li>• Report the business volume represented by the suppliers with the most significant impact each tier, as a percentage of the total business volume in each tier</li></ul>	xx.0.1

<sup>2</sup> Textile Exchange & Apparel Alliance, *Supply Chain Taxonomy For the textile, apparel, and fashion industry*, 2024.

<ul style="list-style-type: none"> <li>• Describe the standards, methodologies, assumptions, and calculation tools used to identify: <ul style="list-style-type: none"> <li>- the percentage of suppliers with the most significant impacts in each tier</li> <li>- the business volume represented by the suppliers with the most significant impacts</li> </ul> </li> </ul>	
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## Topic [XX].[1] Climate change

The single biggest contributor to climate change is greenhouse gas (GHG) emissions, the impacts of which are occurring at an accelerated rate. Organizations have a responsibility to contribute to climate change mitigation and adaptation, including by developing and implementing transition and adaptation plans that align with the principles of just transition. This topic covers GHG emissions, transition to fewer GHG emission-intensive economic activities, and climate change adaptation, including impacts on workers, local communities, and Indigenous Peoples.

The textiles and apparel sector is a major emitter of greenhouse gases, with material production responsible for approximately half of its GHG emissions, with a further quarter attributed to raw material extraction. 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 [35].

Fiber, yarn, textile, and leather manufacturing, particularly wet processing, require the heating of large volumes of water. Most of the GHG emissions from these activities come from burning fossil fuels to generate electricity or heat [23]. Refining and manufacturing jewelry materials, such as precious metals, steel, and lab-grown gemstones, also creates significant GHG emissions. Garment use contributes significantly to GHG emissions due to the energy consumed during washing, drying, and ironing over the product's lifespan.

The linear business model of the textiles and apparel sector has seen apparel consumption double in the first two decades of this century [28]. The emissions associated with the exponential growth in the sector and the short lifecycle of products, including from the incineration of textile waste, increasingly contribute to climate change.

GHG emissions can be reduced by maximizing energy efficiency, switching to renewable or low-carbon energy sources, using recycled instead of virgin materials, and minimizing urgent air freight through responsible purchasing [35]. Emission reduction targets are a part of the organization's transition plan for climate change mitigation.

Climate change-related events, such as extreme heat and flooding, threaten key textiles and apparel production countries, such as Bangladesh, Cambodia, Pakistan, Sri Lanka, and Vietnam, with predicted impacts on workers' health and safety, as well as job growth [28]. With the development of suitable adaptation plans by organizations in the sector, these negative impacts can be mitigated.

A just transition aims at greening the economy while ensuring decent work and social protection for all [21]. 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. Industry initiatives, such as the Fashion Industry Charter for Climate Action, are setting expectations for transition plans of organizations in the textiles and apparel sector [26].

Collective efforts across the value chain, such as capacity building and financing solutions, can contribute to sustainable development. Brands and retailers can develop long-term relationships, enabling suppliers to set transition plans, including actions and targets that better support the decarbonization of the textiles and apparel sector..

## 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.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<a href="#">Disclosure 3-3 Management of material topics</a>	xx.1.1
<b>Topic Standard disclosures</b>		
<b>GRI 102: Climate Change 2025</b>	<a href="#">Disclosure 102-1 Transition plan for climate change mitigation</a>	xx.1.2
	<a href="#">Disclosure 102-2 Climate change adaptation plan</a>	xx.1.2
	<a href="#">Disclosure 102-3 Just transition</a>	xx.1.3
	<a href="#">Disclosure 102-4 GHG emissions reduction target setting and progress</a>	xx.1.4
	<a href="#">Disclosure 102-5 Scope 1 GHG emissions</a>	xx.1.5
	<a href="#">Disclosure 102-6 Scope 2 GHG emissions</a>	xx.1.6
	<a href="#">Disclosure 102-7 Scope 3 GHG emissions</a>	xx.1.7
	<a href="#">Disclosure 102-8 GHG emissions intensity</a>	xx.1.8
	<a href="#">Disclosure 102-9 GHG removals in the value chain</a>	xx.1.9
	<a href="#">Disclosure 102-10 Carbon credits</a>	xx.1.10
<b>GRI 103: Energy 2025</b>	<a href="#">Disclosure 103-1 Energy policies and commitments</a>	xx.1.11
	<a href="#">Disclosure 103-2 Energy consumption and self-generation within the organization</a>	xx.1.12
	<a href="#">Disclosure 103-3 Upstream and downstream energy consumption</a> <i>Additional sector recommendations</i> List the sources of energy consumption in the 'Purchased goods and services' value chain category separately by renewable and non-renewable energy sources.	xx.1.13
	<a href="#">Disclosure 103-4 Energy intensity</a>	xx.1.14
	<a href="#">Disclosure 103-5 Reduction in energy consumption</a>	xx.1.15

## References and resources

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

491 The additional authoritative instruments and references used in developing this topic, as well as  
492 resources that may be helpful for reporting on climate change by the textiles and apparel sector are  
493 listed in the [Bibliography](#).

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## Topic [XX].[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 on genetic diversity, animal and plant species, and natural ecosystems.**

The linear business model of organizations in the textiles and apparel sector contributes to land use-change, a direct driver of biodiversity loss, by increasing demand for naturally derived materials such as cellulose, cotton, leather, and wool, as well as synthetic fibers derived from extractive industries [44]. Agricultural production of these materials and the extraction of synthetic fibers can have negative impacts on biodiversity through ecosystem conversion, such as deforestation, land and soil degradation, loss of habitat, and pollution.

Organizations in the textiles and apparel sector may be involved with negative impacts related to the sourcing, processing of materials, and manufacturing via their activities or as a result of business relationships. Impacts can result from using pesticides, insecticides, fertilizers, and other chemicals in raw material manufacturing (see also [topic xx.4. Hazardous chemicals](#) and [GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022](#)) [43]. The textiles and apparel sector requires significant raw materials for its products and services. 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 (see [GRI 14: Mining Sector 2024](#)).

The production, dyeing, and finishing of synthetic 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 leads to these negative impacts. Textile and apparel products with coatings and waterproof finishes or PFAS (forever chemicals) can harm biodiversity at the end of their life through bioaccumulation and cause soil and water contamination when sent to landfills.

Organizations in the textiles and apparel sector are often based in countries where compliance with environmental regulations may not be enforced, or they may lack water treatment infrastructure and the capacity to monitor their environmental impacts adequately (see also [topics xx.3 Water and effluents](#) and [xx.1 Climate change](#)).



## 523 Reporting on biodiversity

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<a href="#">Disclosure 3-3 Management of material topics</a>	xx.2.1
<b>Topic Standard disclosures</b>		
<b>GRI 101: Biodiversity 2024</b>	<a href="#">Disclosure 101-1 Policies to halt and reverse biodiversity loss</a>	xx.2.2
	<a href="#">Disclosure 101-2 Management of biodiversity impacts</a>	xx.2.3
	<a href="#">Disclosure 101-3 Access and benefit-sharing</a>	xx.2.4
	<a href="#">Disclosure 101-4 Identification of biodiversity impacts</a>	xx.2.5
	<a href="#">Disclosure 101-5 Locations with biodiversity impacts</a>	xx.2.6
	<a href="#">Disclosure 101-6 Direct drivers of biodiversity loss</a>	xx.2.7
	<a href="#">Disclosure 101-7 Changes to the state of biodiversity</a>	xx.2.8
	<a href="#">Disclosure 101-8 Ecosystem services</a>	xx.2.9

## 526 References and resources

527 [GRI 101: Biodiversity 2024](#) lists authoritative intergovernmental instruments and additional references  
 528 relevant to reporting on this topic.

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

## Topic [XX].[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.

Textiles and apparel organizations may be involved with negative impacts related to water and effluents through their activities or as a result of their business relationships.

The textiles and apparel sector withdraws and consumes significant amounts of water across the entire value chain, from producing water-intensive raw materials to the manufacturing and use phase, such as cleaning and washing. Activities from cotton growing, cultivating cellulose, crude oil extraction, and animal husbandry to processing cellulose and wool, leather tanning, fabric dyeing, and product finishing consume large volumes of water. 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 [1]. Significant cotton-producing countries such as Australia, China, India, Pakistan, Turkey, and the USA are under high water stress [70] [71]. 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 exist to improve water recycling in the sector, such as waterless and low-water dyeing technologies, electrocoagulation, and zero liquid discharge (ZLD) systems.

The textiles and apparel sector is the second largest water polluter worldwide [66], with 20% of global industrial water pollution attributable to the dyeing and finishing of textiles [68]. Organizations that produce textiles and apparel can discharge high volumes of water containing hazardous chemicals into the environment (see also [topic xx.4 Hazardous chemicals](#)). The release of effluents into water supplies can contaminate drinking or bathing water for local communities, as well as harm species and aquatic ecosystems. Extreme weather events exacerbated by climate change, such as flooding or storms, can damage manufacturing facilities and infrastructure, causing accidental effluent-release and further degrading water quality, especially in manufacturing-intensive countries (see also [topic xx.1 Climate change](#)).

The textiles and apparel sector is a known source of fiber fragmentation, particularly from materials like polyester and cotton throughout their lifecycle, from certain stages during manufacturing, such as chemical and mechanical stress, washing and finishing, 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 [topics xx.2 Biodiversity](#) and [xx.5 Materials, waste, and circular economy](#)).

## 569 Reporting on water and effluents

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<a href="#">Disclosure 3-3 Management of material topics</a>	xx.3.1
<b>Topic Standard disclosures</b>		
<b>GRI 303: Water and Effluents 2018</b>	<a href="#">Disclosure 303-1 Interactions with water as a shared resource</a>	xx.3.2
	<a href="#">Disclosure 303-2 Management of water discharge-related impacts</a>	xx.3.3
	<a href="#">Disclosure 303-3 Water withdrawal</a>	xx.3.4
	<p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> <li>• Report the total recycled <u>water withdrawal</u> from all areas in megaliters.</li> <li>• Report the total recycled water withdrawal from all areas with <u>water stress</u> in megaliters.</li> <li>• For each supplier with the most significant <u>impacts</u> on water and effluents, report the total water withdrawal from all areas in megaliters, and a breakdown of this total by:               <ul style="list-style-type: none"> <li>- surface water;</li> <li>- groundwater;</li> <li>- seawater;</li> <li>- produced water;</li> <li>- third-party water;</li> <li>- recycled water.</li> </ul> </li> <li>• 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:               <ul style="list-style-type: none"> <li>- surface water;</li> <li>- groundwater;</li> <li>- seawater;</li> <li>- produced water;</li> <li>- third-party water;</li> <li>- recycled water.</li> </ul> </li> <li>• Report the total number and the percentage of existing suppliers assessed for impacts on water and effluents.</li> <li>• Describe how suppliers with the most significant impacts on water and effluents were identified.</li> <li>• 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.</li> </ul>	

	<p><a href="#">Disclosure 303-4 Water discharge</a></p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> <li>• For each supplier with the most significant impacts on water and effluents, report the total water discharge to all areas with <u>water stress</u> in megaliters, and a breakdown of this total by: <ul style="list-style-type: none"> <li>- freshwater (<math>\leq 1,000</math> mg/L total dissolved solids);</li> <li>- other water (<math>&gt; 1,000</math> mg/L total dissolved solids).</li> </ul> </li> <li>• Report the total number and the percentage of existing suppliers assessed for impacts on water and effluents.</li> <li>• Describe how suppliers with the most significant impacts on water and effluents were identified.</li> </ul>	xx.3.5
	<p><a href="#">Disclosure 303-5 Water consumption</a></p>	xx.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](#).

## Topic [XX].[4] Hazardous chemicals

**Hazardous chemicals are any chemical that can cause a physical or health hazard. 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.**

Chemicals are most frequently used in the textiles and apparel supply chain, from fiber production to washing, dyeing, and finishing processes. 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 [81], including persistent organic pollutants (POPs) and per- and polyfluoroalkyl substances (PFAS) [80], are involved in textile processing, particularly in tanneries and wet processing.

Hazardous chemicals are those identified as harmful or that follow internationally recognized chemical conventions [75].

Chemicals used in the sector can be intentionally discharged, accidentally leaked with effluents, evaporate into the air, and be released through waste, contaminating the soil. Dyes, tanning acids, and other hazardous chemicals can contaminate water sources, affecting surface water, groundwater, and seawater, potentially reaching toxic concentrations and exposure levels. Residues of hazardous chemicals from textile production and manufacturing found in finished clothes can also be released into water when items are washed after purchase. Chemicals present in fibers can also lead to allergic reactions, block the elimination of toxins from human skin, disrupt hormones, or be carcinogenic [87]. Pollution from chemicals, such as pesticides, is a direct driver of biodiversity loss (see also topic [xx.2 Biodiversity](#)).

Local communities in manufacturing countries exposed to the pollution of waterbodies generated by the sector can experience negative impacts on human biological systems, leading to malformations, kidney damage, cancers, miscarriages, and even death in case of exposure at high concentration levels [89].

Chemicals can also have negative impacts on the health of workers in this sector, especially those in 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 pose serious health risks [86]. Chemicals can also affect workers' health through dermal contact, fiber inhalation, and ingestion. The severity of these impacts depends on the concentration and duration of the exposure and the appropriate use and availability of personal protective equipment (PPE). Proper handling and management of chemicals in manufacturing and processing plants is an important consideration when implementing health and safety practices and policies for workers (see also topic [xx.11 Occupational health and safety](#)).

Critical incidents in the sector can be related to hazardous chemical spills or leaks due to unsafe use, storage, and handling. Organizations in the sector can implement critical control management to anticipate incidents and define the controls through which the risk of incidents is mitigated or remediated.

Legislation governing chemical usage, often outlined in Restricted Substances Lists (RSLs), varies across jurisdictions. In some manufacturing countries, corruption and bribery can result in local authorities failing to enforce regulations on chemical use (see also topic [xx.15 Anti-corruption](#)). Commercial pressure from brands and retailers can see suppliers cut costs by using cheaper, uncertified chemicals, which may reduce transparency about the chemicals used in the final products.

Industry-wide frameworks or initiatives and internationally applicable RSLs and Manufacturing Restricted Substances Lists (MRSLs) that are scientifically based, provide organizations with lists of chemical substances restricted from use in final products and the processing of textiles and apparel, due to their potential negative impacts on human health and the environment. Organizations in the sector can consider or adopt the internationally applicable RSLs and MRSLs or implement their own,

625 to prevent and minimize the use of hazardous chemicals in their supply chains and manufacturing  
626 processes.

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## 627 Reporting on hazardous chemicals

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<p><a href="#">Disclosure 3-3 Management of material topics</a></p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> <li>Describe the organization's approach to emergency preparedness and response plans, including frequency of testing the plans, incidents related to hazardous chemicals, and actions taken to prevent or mitigate potential negative <u>impacts</u>.</li> <li>Describe the policies for internal management of chemicals, including: <ul style="list-style-type: none"> <li>chemical labeling, indicating their identity;</li> <li>hazard communication/safety data sheets;</li> <li>storage precautions;</li> <li>provision of personal protective equipment (PPE).</li> </ul> </li> <li>List the internationally recognized Restricted Substances List (RSL) and Manufacturing Restricted Substances List (MRSL) the organization adheres to<sup>3</sup>.</li> <li>If the organization developed its own RSL or MRSL, report whether the lists align with international frameworks, and provide a link to the list if publicly available.</li> </ul>	xx.4.1
<b>Topic Standard disclosures</b>		
<b>GRI 305: Emissions 2016</b>	<a href="#">Disclosure 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions</a>	xx.4.2
<b>GRI 306: Effluents and Waste 2016</b>	<a href="#">Disclosure 306-3 Significant spills</a>	xx.4.3
<b>GRI 413: Local Communities 2016</b>	<a href="#">Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities</a>	xx.4.4
<b>GRI 416: Customer Health and Safety 2016</b>	<a href="#">Disclosure 416-1 Assessment of the health and safety impacts of product and service categories</a>	xx.4.5
	<a href="#">Disclosure 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services</a>	xx.4.6

<sup>3</sup> Recognized international frameworks include Zero Discharge of Hazardous Chemicals (ZDHC), among others.

## 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](#).

This document does not represent an official position of the GSSB



## Topic [XX].[5] Waste, materials, and circular economy

The amount and types 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 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 [105]. This growth often outpaces actual demand, leading to overproduction and excessive waste [97]. 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 [103].

The textiles and apparel sector produces and uses a significant number of different fibers from a range of sources. For example, fossil fuel-based synthetic fibers account for two-thirds of the global fiber production, with polyester being the most widely produced [118]. The crude oil production needed to create synthetic fibers releases significant greenhouse gas (GHG) emissions (see topic [xx.1 Climate change](#)). Manufacturing synthetic fibers also requires large quantities of water and microfibers released during washing can potentially enter the food chain [107] (see [topic xx.3 Water and effluents](#)). Recycled polyester accounts for less than 10% of all polyester used in the sector and is mostly made from plastic bottles [118].

Plant-based fibers, including cotton, represent a quarter of all fibers produced for the sector [118] and, despite being biodegradable, also have negative environmental impacts from intensive irrigation and heavy use of chemical fertilizers, herbicides, and insecticides [95]. Animal-based fibers represent a small share of the materials used in the sector. However, their production has significant environmental impacts at the farm level, including land use change and methane emissions, which drive biodiversity loss and climate change (see also [GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022](#)).

In addition to the impacts from material production, the sector generates 92 million tons of textile waste globally each year [98]. 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 watercourses, contaminate soils, and release gases from decomposing materials and fires, contributing to air pollution. A challenging waste stream is fiber fragmentation, also known as microfibers or microplastics, with hundreds of thousands of tons released each year into the air, soil, oceans, and other waterways, having impacts on ecosystems [107] [92] (see also [topic xx.2 Biodiversity](#)).

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 the negative impacts on human health, climate change, biodiversity, and the impacts associated with fiber production, textile processing, and disposal.

Following circular economy principles, hazardous chemicals should be phased out to avoid releasing pollutants into the environment.

683 Garment labels are often unreliable, with fiber composition inaccurate in 40% of cases, especially in  
684 garments made with multiple fibers [102] (see also topic [xx.16 Marketing and labeling](#)). This lack of  
685 transparency makes it difficult for recyclers to sort textile waste accurately, creating a major barrier to  
686 circularity. The problem is made worse by the limited infrastructure to collect, handle, sort, and  
687 process used textiles and apparel. Extended Producer Responsibility (EPR) [94] is an important tool  
688 that can help address these issues. It holds brands and retailers responsible for sustainable design  
689 and helps fund better systems for collecting, sorting, and recycling discarded items. EPR also  
690 supports better traceability by helping identify materials in circulation, which improves the quality and  
691 efficiency of recycling.

This document does not represent an official position of the GSSB

## Reporting on waste, materials, and circular economy

If the organization has determined materials and waste 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.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<a href="#">Disclosure 3-3 Management of material topics</a>	xx.5.1
<b>Topic Standard disclosures</b>		
<b>GRI 301: Materials 2016</b>	<a href="#">Disclosure 301-1 Materials used by weight or volume</a> <i>Additional sector recommendations</i> <ul style="list-style-type: none"> <li>Report the total weight or volume of raw materials used to produce and package the organization's primary products and services, by type of raw material.</li> </ul>	xx.5.2
	<a href="#">Disclosure 301-2 Recycled input materials used</a>	xx.5.3
	<a href="#">Disclosure 301-3 Reclaimed products and their packaging materials</a> <i>Additional sector recommendations</i> The following additional sector recommendation is for brands and retailers: <ul style="list-style-type: none"> <li>Report the total weight of reclaimed products and their packaging materials for each product category.</li> </ul>	xx.5.4
	<a href="#">Disclosure 306-1 Waste generation and significant waste-related impacts</a>	xx.5.5
<b>GRI 306: Waste 2020</b>	<a href="#">Disclosure 306-2 Management of significant waste-related impacts</a> <i>Additional sector recommendations</i> <ul style="list-style-type: none"> <li>Describe actions taken to prevent the generation and manage the <u>impacts</u> of fiber fragments.</li> <li>When reporting circularity measures taken, report whether and how the following circular business models are used: <ul style="list-style-type: none"> <li>design</li> <li>resale</li> <li>rental</li> <li>repair</li> <li>recycling</li> <li>reuse</li> </ul> </li> <li>Report the percentage of revenue generated by the circularity measures taken compared to the total revenue.</li> </ul>	xx.5.6
	<a href="#">Disclosure 306-3 Waste generated</a>	xx.5.7
	<a href="#">Disclosure 306-4 Waste diverted from disposal</a>	xx.5.8

	<a href="#">Disclosure 306-5 Waste directed to disposal</a>	xx.5.9
<b>Additional sector disclosures</b>		
Report the percentage of sourced product or material volume certified to third-party environmental and social standards that include a chain of custody component, and a breakdown by: <ul style="list-style-type: none"> <li>• product;</li> <li>• internationally recognized standard.</li> </ul>		xx.5.10
Report the percentage of animal-based products or materials sourced that are certified to internationally recognized animal health and welfare standards with a chain of custody component, and a breakdown by: <ul style="list-style-type: none"> <li>• product;</li> <li>• internationally recognized standard.</li> </ul>		xx.5.11

## 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.

The additional authoritative instruments and references used in developing this topic, as well as resources that may be helpful for reporting on materials and waste by the textiles and apparel sector are listed in the [Bibliography](#).

## Topic [XX].[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 [125]. Their designs and innovations have influenced textile 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. 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 larger farms and plantations, which generate revenue through exports of cotton, viscose, leather, and other commodities (see also *GRI 13: Agriculture, Aquaculture and fishing*). This often happens in regions where Indigenous Peoples have long derived their livelihoods from what ecosystems offer. Indigenous Peoples' close relationship with the environment and dependence on natural resources are particularly affected by climate change (see also [topic xx.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 have impacts on the availability and accessibility of clean water for Indigenous Peoples. 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 (see also *GRI 14: Mining Sector 2024*).

International declarations grant Indigenous Peoples the right to maintain, control, protect, and develop their intellectual property. Textiles and apparel sector organizations have been known to appropriate designs and patterns from Indigenous Peoples and communities without compensation or acknowledgment. This often occurs because traditional knowledge is not adequately protected under existing intellectual property laws and is instead treated as part of the public domain. Additionally, many Indigenous communities lack the legal resources to challenge these practices. This can lead to misusing their cultural heritage and limiting communities' income.

Organizations can avoid negative impacts on Indigenous Peoples by informing affected communities about the nature and scope of relevant activities. This can include how Free, Prior, and Informed Consent (FPIC) was obtained in accordance with recognized standards, with measures in place to prevent negative impacts and support equitable benefit-sharing.

## 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.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<a href="#">Disclosure 3-3 Management of material topics</a>	xx.6.1
<b>Topic Standard disclosures</b>		
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	<a href="#">Disclosure 411-1 Incidents of violations involving rights of indigenous peoples</a>	xx.6.2
<b>Additional sector disclosures</b>		
<ul style="list-style-type: none"> <li>Describe the organization's use of Indigenous Peoples' cultural heritage for commercial activities, including: <ul style="list-style-type: none"> <li>whether the cultural heritage is represented by knowledge, innovations, design, or practices of Indigenous Peoples;</li> <li>the scope and nature of the commercial activity;</li> <li>how the affected communities of Indigenous Peoples were informed;</li> <li>whether and how free, prior, and informed consent (FPIC) was obtained;</li> <li>the impacts on Indigenous Peoples from the commercial activities.</li> </ul> </li> </ul>		xx.6.3

## 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](#).

## Topic [XX].[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 are performing illegal and hazardous work in the textiles and apparel sector [140], with over one million working in mining and quarrying, extracting gold, diamonds, gemstones, and other jewelry commodities [135]. Child labor can be driven by the 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 in the jewelry sector, where, for example, crop failures result in household income loss.

In some countries, textile and apparel organizations have successfully removed child labor from Tier 1, registered and legally recognized organizations, sometimes referred to as 'formal' export-oriented markets [138]. However, child labor remains a concern for all organizations in the sector, independent on 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, activities in the embroidery and embellishment stages of apparel-making are often part of home-based work, which children frequently carry out. Child labor can also exist in sub-contracted facilities, where it is harder to detect, and mitigation or remediation is limited.

Work can expose children to hazards due to their smaller size, developing bodies, and limited awareness of danger. In manufacturing facilities, homeworking, or in artisanal and small-scale mines, negative impacts from handling heavy metals and hazardous chemicals, air pollution, and physical labor affect children disproportionately (see also topic [xx.4 hazardous chemicals](#)) [139].

The textiles and apparel sector can help address the root cause of child labor by reducing worker poverty. The cost-of-living estimates to set fair remuneration for their workers and employees and encourage their business relationships to do the same, which can reduce the need for families to supplement household income with child labor (see also topics [xx.13 Remuneration and working time](#) and [xx.14 Procurement practices](#)). The use of homeworkers in the sector can lead to child labor and hinder children's access to education. Organizations can also tackle child labor by having a zero-tolerance policy explicitly stated in contracts, commitments, codes of conduct (see also topics [xx.12 Employment](#)), or other applicable supply chain requirements. However, these policies are more effective if they consider working parents' situation [135], addressing low wages and excessive working hours.

As part of a broad effort, several governments have introduced legislation requiring public reporting on addressing forced labor and modern slavery. This legislation requires organizations to conduct due diligence in their supply chains, ultimately supporting the discovery of instances of child labor at a country or tier level (see also topic [xx.18 Supply chain traceability](#)).

## 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.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<p><a href="#">Disclosure 3-3 Management of material topics</a></p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> <li>Describe how the organization ensures that <u>workers</u> in their own operations and supply chain are of the legal minimum working age, and not under the age of 18 when conducting hazardous work.</li> <li>Describe how the policy on child labor aligns with the UN Convention on the Rights of a Child, including: <ul style="list-style-type: none"> <li>protection of identity;</li> <li>freedom of expression;</li> <li>safety from violence;</li> <li>health and safety services;</li> <li>adequate standard of living;</li> <li>an education.</li> </ul> </li> <li>Describe whether and how the organization uses third-party verification to prevent child labor in its own operations and in the supply chain.</li> </ul>	xx.7.1
<b>Topic Standard disclosures</b>		
<b>GRI 408: Child Labor 2016</b>	<p><a href="#">Disclosure 408-1 Operations and suppliers at significant risk for incidents of child labor</a></p>	xx.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](#).



## Topic [XX].[8] Forced labor and modern slavery

**Forced labor is defined as all 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. This topic covers an organization's approach to identifying and addressing forced labor and modern slavery.**

Forced labor and modern slavery are widespread in the textiles and apparel sector, particularly during manufacturing stages such as fiber production, fabric processing, and assembly. They are also present in related activities like metal recycling, refining, and gemstone cutting and polishing.

The sector's complex value chain can see organizations conduct activities and business relationships in countries with high rates of forced labor and modern slavery, increasing the likelihood of negative impacts on human rights. Production in high-risk countries can also be linked to forced labor, child labor, prison labor, and the use of informal or unregulated migrant labor (see also topic [xx.17 Conflict-affected and high-risk areas](#)). Forced labor and modern slavery can take the form of involuntary recruitment through trafficking, where workers are retained through penalty or threats of violence, sexual exploitation, debt bondage, deceptive recruitment, withholding of wages, apprenticeship schemes, and 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, especially in the production stages. Reliance on private agencies has been linked to workers becoming indebted to employers due to fees owed for job access and accommodation (see also topic [xx.12 Employment](#)). The widespread use of subcontracting in some supply chain stages further reduces the visibility of such negative impacts. The sector is highly dependent on local and international migrant workers, who are particularly vulnerable to coercion and lack valid work permits or awareness of their legal rights.

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 home workers 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 exposes workers in manufacturing organizations to forced or compulsory overtime (see also topics [xx.9 Freedom of Association and Collective Bargaining](#) and [xx.14 Procurement practices](#)).

Effective identification and prevention of forced labor and modern slavery in the sector relies on understanding supply chains, with traceability playing a key role (see also topic [xx.18 Supply Chain Traceability](#)). Organizations can address and mitigate identified impacts by implementing due diligence measures across their value chains to better understand underlying drivers, an approach that aligns with legislation in several countries requiring public reporting on forced labor and modern slavery.

## Reporting on forced labor and modern slavery

If the organization has determined forced labor and modern slavery 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.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<p><a href="#">Disclosure 3-3 Management of material topics</a></p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> <li>Describe how engagement with unions and <u>worker representatives</u> has informed actions taken to prevent, mitigate, or address instances of forced labor and modern slavery in the organization's own operations and supply chain.</li> </ul>	xx.8.1
<b>Topic Standard disclosures</b>		
<b>GRI 409: Forced or Compulsory Labor 2016</b>	<p><a href="#">Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced labor and modern slavery</a></p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> <li>Describe the organization's suppliers' assessment of forced labor and modern slavery, including how the assessment considers: <ul style="list-style-type: none"> <li>apprenticeship schemes;</li> <li>private recruitment;</li> <li>employment of migrant <u>workers</u>.</li> </ul> </li> </ul>	xx.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, as well as resources that may be helpful for reporting on forced labor and modern slavery by the textiles and apparel sector are listed in the [Bibliography](#).

## Topic [XX].[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 major textiles and apparel-producing countries, undermining workers' ability to organize [167]. Organizations in the textiles and apparel sector may be involved with negative impacts related to freedom of association and collective bargaining through their activities or as a result of their business relationships.

Organizations in the sector can actively interfere in preventing 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 [163].

Buying organizations often spread production across many manufacturers. Suppliers face intense stress without long-term commitments and with 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 [158], resulting in a negative impact on their workers (see also topic [xx.14 Procurement practices](#)). Supplying organizations can also use delaying tactics or subcontracting to evade collective bargaining agreements, denying workers their rights [167]. Informal workers, such as home workers, unregistered migrant workers, or refugees, can also take jobs without enforceable contracts, limiting their access to freedom of association and collective bargaining agreements, which restricts them from rights that other workers have [164].

Freedom of association and collective bargaining are often 'enabling rights' to other worker rights such as remuneration and working time, non-discrimination, equal opportunity and gender and improved occupational health and safety (see also topics [xx.13 Remuneration and working time](#), [xx.10 Non-discrimination, equal opportunity and gender](#), [xx.11 Occupational Health and Safety](#)). [163].

## 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.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<a href="#">Disclosure 3-3 Management of material topics</a>	xx.9.1
<b>Topic Standard disclosures</b>		
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	<a href="#">Disclosure 407-1 Operations and suppliers in which the right of freedom of association and collective bargaining may be at risk</a>	xx.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, as well as resources that may be helpful for reporting on freedom of association and collective bargaining by the textiles and apparel sector are listed in the [Bibliography](#).

## Topic [XX].[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 equal opportunity and gender**

Brands and retailers may be linked to impacts related to non-discrimination, equal opportunity, and gender through the supply chain.

Discrimination in the textiles and apparel sector can be based on gender, race, migrant status, caste, disability, and sexual orientation, with individuals from vulnerable groups often facing a higher risk of discrimination. These groups can include 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, 50 million of whom were women [170]. In garment manufacturing, women make up the majority of workers, with a significant number of women aged between 18 and 24 years [181]. Women are commonly paid less than their male counterparts and face systemic discrimination and limited opportunities for skills development and career advancement [170].

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 [168]. Women workers with short-term employment contracts are also more vulnerable to demands for sexual favors 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 [168].

Documented cases also show a link between short lead times and physical and verbal abuse. While verbal abuse of women workers is normalized in some contexts, male supervisors receive warnings when production targets are not met. Worker mobility can be restricted with 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.[174].

Textiles and apparel are often manufactured in countries affected by complex issues of migration, caste, or ethnicity-based discrimination, which contributes to labor abuse and exploitation [180]. Migrant workers often find themselves isolated, removed from their social networks, and may not understand the local language or culture of the host community, increasing their vulnerability. In some countries, migrant workers are prohibited by law from forming or taking up positions in trade unions (see also topic [xx.9 Freedom of association and collective bargaining](#)) [179]. 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 articulating and demanding their rights.

## 918 Reporting on non-discrimination, equal opportunity, and gender

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<a href="#">Disclosure 3-3 Management of material topics</a>	xx.10.1
<b>Topic Standard disclosures</b>		
<b>GRI 202: Market Presence 2016</b>	<a href="#">Disclosure 202-2 Proportion of senior management hired from the local community</a>	xx.10.2
<b>GRI PARE: Working Parents and Caregivers (exposure draft)</b>	<a href="#">Disclosure PARE 1 Policies for workers with family responsibilities</a> <i>Additional sector recommendations</i> <ul style="list-style-type: none"> <li>For each supplier with the most significant impacts on working parents and caregivers, describe its policies on paid leave for employees and workers who are not employees with family responsibilities, including:               <ul style="list-style-type: none"> <li>maternity leave;</li> <li>paternity leave;</li> <li>parental leave.</li> </ul> </li> <li>Describe how suppliers with the most significant impacts on working parents and caregivers were identified.</li> <li>Report the total number and the percentage of existing suppliers assessed for impacts on working parents and caregivers.</li> </ul>	xx.10.3
	<a href="#">Disclosure PARE 2 Maternity, paternity, and parental leave</a>	xx.10.4
<b>GRI DIVE: Diversity and Inclusion (exposure draft)</b>	<a href="#">Disclosure DIVE 1 Diversity and inclusion governance and policies</a>	xx.10.5
	<a href="#">Disclosure DIVE 2 Diversity of governance bodies and employees</a> <i>Additional sector recommendations</i> <ul style="list-style-type: none"> <li>Report the number of women employees with the following breakdown by age group:               <ul style="list-style-type: none"> <li>under 18 years old;</li> <li>18-24 years old;</li> <li>25-30 years old;</li> <li>over 31 years old.</li> </ul> </li> <li>For each supplier with the most significant impacts on diversity and inclusion, report the number of women by</li> </ul>	xx.10.6

	<p>employee category, with the following breakdown by age group:</p> <ul style="list-style-type: none"> <li>- under 18 years old;</li> <li>- 18-24 years old;</li> <li>- 25-30 years old;</li> <li>- over 31 years old.</li> </ul> <ul style="list-style-type: none"> <li>• For each supplier with the most significant impacts on diversity and inclusion, report the number, in head count, and percentage of individuals within the organization's governance bodies in each of the following diversity categories: <ul style="list-style-type: none"> <li>- gender;</li> <li>- under-represented social groups</li> </ul> </li> <li>• For each supplier with the most significant impacts on diversity and inclusion, report the number, in head count, and the percentage of employees in each of the following diversity categories: <ul style="list-style-type: none"> <li>- gender;</li> <li>- migrant workers;</li> <li>- temporary employees;</li> <li>- under-represented social groups.</li> </ul> </li> <li>• Report the total number and percentage of existing suppliers assessed for impacts on diversity and inclusion.</li> <li>• Describe how suppliers with the most significant impacts on diversity and inclusion were identified.</li> </ul>	
	<a href="#">Disclosure DIVE 3 Employee inclusion</a>	xx.10.7
<b>GRI REWO: Remuneration and Working Time (exposure draft)</b>	<a href="#">Disclosure REWO 5 Basic gender pay gap</a> <i>Additional sector recommendations</i> <ul style="list-style-type: none"> <li>• For each supplier with the most significant impacts on gender pay gap, report the percentage difference in average gross basic hourly pay of men and women for each employee category.</li> <li>• Report the total number and percentage of existing suppliers assessed for impacts on gender pay gap.</li> <li>• Describe how suppliers with the most significant impacts on gender pay gap were identified.</li> </ul>	xx.10.8
<b>GRI NDEO: Non-discrimination and Equal Opportunity (exposure draft)</b>	<a href="#">Disclosure NDEO 1: Non-discrimination and equal opportunity policies</a> <i>Additional sector recommendations</i> <ul style="list-style-type: none"> <li>• Describe any initiatives to promote women workers into leadership positions.</li> </ul>	xx.10.9
	<a href="#">Disclosure NDEO 2: Non-discrimination and equal opportunity in business relationships</a>	xx.10.10

	<ul style="list-style-type: none"> <li>• For each supplier with the most significant impacts on non-discrimination and equal opportunity, describe its policies on the treatment and termination of employment of pregnant workers.</li> <li>• Report the total number and percentage of existing suppliers assessed for impacts on non-discrimination and equal opportunities.</li> <li>• Describe how suppliers with the most significant impacts on non-discrimination and equal opportunity were identified</li> </ul>	
	<a href="#">Disclosure NDEO 3 Discrimination incidents related to discrimination, violence, and harassment</a>	xx.10.12
	<a href="#">Disclosure NDEO 4: Discrimination incidents in business relationships</a>	xx.10.13

## References and resources

*GRI 202: Market Presence 2016*, *GRI PARE: Working Parents and Caregivers (exposure draft)*, *GRI 405: Diversity and Equal Opportunity 2016*, *GRI REWO: Remuneration and Working Time (exposure draft)*, and *GRI 406: Non-discrimination 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 non-discrimination, equal opportunity, and gender by the textiles and apparel sector are listed in the [Bibliography](#).



## Topic [XX].[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.**

Organizations in the textiles and apparel sector may be involved with negative occupational health and safety (OHS) impacts through their activities or as a result of their business relationships. Each 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 stages 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 topic [xx.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 an absence of emergency procedures heighten the danger and possibility of incidents. Confined workspaces can lead to excessive noise and insufficient ventilation. This can cause poor air quality, exposure to fumes or chemicals, build-up of mold or bacteria, and extreme temperatures. Similar issues can arise in dormitories and accommodation provided to migrant workers in factories, as well as limited access to clean potable water, sanitation, and washing facilities.

Frequent exposure to chemicals, such as potassium permanganate, asbestos, silica dust, fiber dust, and various solvents, can have negative impacts on workers in the sector [184]. Without proper safety management systems in place, these chemicals can cause respiratory diseases, lung cancer, skin irritations, or other chronic health issues, depending on the concentration and duration of exposure. Biological risks are derived from exposure to bacteria or microorganisms. For example, workers in the leather industry can be exposed to anthrax from contaminated hides [184].

Harassment, discrimination, and sexual and gender-based violence are widespread in the sector. Women workers experience the most negative impacts, which can lead to significant psychological stress affecting their mental health and wellbeing (see topic [xx.10 Non-discrimination, equal opportunity, and gender](#)).

Effective management of these negative impacts requires comprehensive OHS management systems ensuring the provision of essential welfare facilities like ventilation and heating, well-designed workstations, and necessary personal protective equipment (PPE). OHS management systems are expected to apply to all workers and workers who are not employees, including contract workers, temporary, migrant, and home workers.

## Reporting on occupational health and safety

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

STANDARD	DISCLOSURE	SECTOR STANDARD REF #
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<a href="#">Disclosure 3-3 Management of material topics</a>	xx.11.1
<b>Topic Standard disclosures</b>		
<b>GRI 403: Occupational Health and Safety 2018</b>	<a href="#">Disclosure 403-1 Occupational health and safety management system</a>	xx.11.2
	<a href="#">Disclosure 403-2 Hazard identification, risk assessment, and incident investigation</a>	
	<a href="#">Disclosure 403-3 Occupational health services</a>	
	<a href="#">Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety</a> <i>Additional sector recommendations</i> <ul style="list-style-type: none"><li>Report how the organization seeks to ensure women's participation in <u>formal joint management-worker health and safety committees</u>, and the percentage of women in these committees.</li></ul>	
	<a href="#">Disclosure 403-5 Worker training on occupational health and safety</a>	
	<a href="#">Disclosure 403-6 Promotion of worker health</a>	
	<a href="#">Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</a>	
	<a href="#">Disclosure 403-8 Workers covered by an occupational health and safety management system</a>	
	<a href="#">Disclosure 403-9 Work-related injuries</a>	
	<a href="#">Disclosure 403-10 Work-related ill health</a>	

## 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, as well as resources that may be helpful for reporting on occupational health and safety by the textiles and apparel sector are listed in the [Bibliography](#).

## Topic [XX].[12] Employment

**Employment refers to the various policies and practices that affect the relationship between an organization and its workers. Employment-related policies and practices include recruitment, termination, performance management, and privacy of workers. This topic covers impacts related to employment practices.**

Organizations in the textiles and apparel sector may be involved with impacts related to employment through their activities or as a result of their business relationships. 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 x.14 Procurement practices](#)). These practices can lead employers to offer short-term and insecure jobs without a formal contract, limiting workers' access to the legal and social benefits available to other employees. Tight deadlines can also see suppliers offer more overtime to temporary workers, resulting in additional casual work, sub-contracting, and home-based work [197], 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.

Many textile and apparel workers are hired through employment agencies and, in manufacturing countries, may earn less than half the wages of permanent employees [197]. Manufacturing organizations may also reduce costs by using employment agencies instead of hiring workers directly. However, without legally recognized contracts, these workers are often denied legal protection, social benefits, stable income [195], access to credit, and the ability to engage in freedom of association and collective bargaining, rights often reserved for contracted employees [4]. This leaves these workers more vulnerable to exploitation. The scenario where textile and apparel workers do not have legal status as employees and are denied the benefits and protections required by law can be referred to as 'disguised employment'.

The textiles and apparel sector also depends on homeworkers to provide key services, including stitching, cutting, embroidery, and trimming clothes. 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 to homeworkers and smaller workshops [197].

It is widely accepted that the current linear business model is not sustainable. Therefore, as organizations transition to other models, this may disrupt existing employment conditions. A transition to a circular economy in the textiles and apparel sector is expected to have diverse and complex impacts on workers in the value chain (see also [topic xx.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 [201], 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 value chain. For this transition to be fair and socially inclusive, it is important that organizations, workers, and other relevant stakeholders, such as employers' associations, local government, and financial institutions, are engaged in social dialogue early on to ensure livelihoods are not disrupted.

## 1014 Reporting on employment

1015 If the organization has determined employment to be a material topic, this sub-section lists the  
 1016 disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<a href="#">Disclosure 3-3 Management of material topics</a>	xx.12.1
<b>Topic Standard disclosures</b>		
<b>GRI EMPL: Employment (Exposure draft)</b>	<a href="#">Disclosure EMPL 1 Employment arrangements</a>	xx.12.2
	<a href="#">Disclosure EMPL 2 Apprenticeship and internship</a>	xx.12.3
	<a href="#">Disclosure EMPL 3 Recruitment policies</a>	xx.12.4
	<a href="#">Disclosure EMPL 5 Personal data protection and privacy policies</a>	xx.12.5
	<a href="#">Disclosure EMPL 6 Termination policies</a>	xx.12.6
	<a href="#">Disclosure EMPL 7 New hires and turnover</a>	xx.12.7
	<a href="#">Disclosure EMPL 8 Incidents related to recruitment</a>	xx.12.8
	<a href="#">Disclosure EMPL 10 Incidents related to personal data protection and privacy</a>	xx.12.9

## 1017 References and resources

1018 [GRI EMPL: Employment \(exposure draft\)](#) lists authoritative intergovernmental instruments and  
 1019 additional references relevant to reporting on this topic.

1020 The additional authoritative instruments and references used in developing this topic, as well as  
 1021 resources that may be helpful for reporting on employment by the textiles and apparel sector are  
 1022 listed in the [Bibliography](#).

## Topic [XX].[13] Remuneration and working time

Remuneration comprises the basic salary and additional amounts paid to a worker, which should ensure gender equality and non-discrimination. Working time refers to the period when workers are at the disposal of an organization. Remuneration and working time directly affect workers' everyday lives and contribute to a decent and dignified life. 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 following a linear value chain logic that drives down prices for manufacturers and producers, leading to negative impacts on supply chain workers' remuneration and working hours. Procurement practices in the sector are characterized by buying organizations sourcing from multiple manufacturers and producers. This creates a competitive disadvantage for manufacturers and producers, as price-driven competition may force them to accept work with extremely tight or even negative profit margins. This means that their profitability is often determined by the cost of labor, which can contribute to low wages and poor working conditions.

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 real salaries and the cost of living in many producing countries continues to grow. On average, minimum wages in these countries fall so far below the cost-of-living standard that workers earn less than half of what they need to meet basic expenses [219]. 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 [210] despite representing the majority of the workforce in the sector (see also topic [xx.10 Non-discrimination, equal opportunity, and gender](#)).

Last-minute order changes, short turnaround times, and lack of forecasting or costing can lead to manufacturers relying on excessive overtime to meet demand, pushing workers beyond the maximum standard working time of 48 hours per week (see also topic [xx.14 Procurement practices](#)). In addition, excessive working hours can lead to a risk of harm when working with machinery (see also topic [xx.11 Occupational health and safety](#)). Workers are often forced into involuntary overtime with fear or threats of termination if they refuse.

## 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.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<a href="#">Disclosure 3-3 Management of material topics</a> <i>Additional sector recommendations</i> <ul style="list-style-type: none"> <li>Describe the organization's processes to ensure that <u>workers</u> under piece-rate schemes in the supply chain are not paid below the legal minimum wage.</li> </ul>	xx.13.1
<b>Topic Standard disclosures</b>		
<b>GRI REWO: Remuneration and Working Time (exposure draft)</b>	<a href="#">Disclosure REWO 1 Policies to determine remuneration</a>	xx.13.2
	<a href="#">Disclosure REWO 2 Policies to determine working time</a>	xx.13.3
	<a href="#">Disclosure REWO 3 Transparency of remuneration and working time</a>	xx.13.4
	<a href="#">Disclosure REWO 4 Remuneration of workers</a>	xx.13.5
	<a href="#">Disclosure REWO 5 Basic gender pay gap</a>	xx.13.6
	<a href="#">Disclosure REWO 6 Social protection coverage</a>	xx.13.7
	<a href="#">Disclosure REWO 7 Monitoring working time</a>	xx.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](#).

## Topic [XX].[14] Procurement practices

**Procurement is the process of sourcing, purchasing, and receiving materials, goods, and services. An organization's procurement practices can have an impact on the working conditions of supply chain workers. This topic covers the impacts resulting from an organization's procurement practices.**

An organization's procurement practices can have an impact on the working conditions of supply chain workers.

In the highly competitive textiles and apparel sector, the drive to reduce production costs often leads buying organizations to adopt procurement practices that lead to negative impacts on workers in the supply chain. In addition, cancellation or last-minute order changes, orders placed late, lack of forecasting or costing, and lead times shorter than feasible contribute to negative impacts on remuneration and working time [236] (see also topic [xx.13 Remuneration and working time](#)). Late or delayed payment of orders may also contribute to delays in the payment of workers, affecting the livelihoods of workers and their families [236]. The impact of late or delayed payments to workers can contribute to higher stress, anxiety, and fatigue levels, raising the potential for work-related accidents and violations of workers' rights. Suppliers can also hire temporary workers, such as migrants, who are not provided access to social protections, such as sick leave.

Negotiating prices below production costs and late payments have impacts on the financial stability and the management of suppliers' orders, with consequent negative impacts on labor, human rights, and environmental impacts [236] [243]. Suppliers may outsource production to unauthorized, smaller, low-cost units and homeworkers, which are associated with forced labor, child labor (see also topic [xx.8 Forced labor and modern slavery](#) and [xx.7 Child labor](#)), and the use of banned chemicals. These outsourced units often have high levels of informality and piece-rate wages to cut suppliers' production costs and meet deadlines.

Textile and apparel sector organizations are expected to engage with suppliers to assess whether their purchasing practices contribute to negative impacts [236]. Paying prices that sufficiently cover production costs has resulted in 10% higher wages for workers at the supplier level [238]. However, disengaging from underperforming suppliers can also have negative impacts on workers, including loss of income, social security, and other benefits. Buying organizations are therefore encouraged to assess the potential negative impacts of ending a supplier relationship and, if necessary, work with them to improve the treatment of their workers before considering termination.



## 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.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<p><a href="#">Disclosure 3-3 Management of material topics</a></p> <p><i>Additional sector recommendations</i></p> <ul style="list-style-type: none"> <li>Describe policies related to homeworkers, including: <ul style="list-style-type: none"> <li>how suppliers with potential negative impacts on homeworkers are identified;</li> <li>entering contractual relationships with intermediaries that contract work to homeworkers.</li> </ul> </li> <li>Describe the following actions taken to prevent negative impacts resulting from the organization's procurement practices:<sup>4</sup> <ul style="list-style-type: none"> <li>dialogue with suppliers;</li> <li>forecasting accuracy;</li> <li>order costing and purchasing prices;</li> <li>reasonable lead times;</li> <li>timely ordering;</li> <li>timely payment of orders.</li> </ul> </li> <li>Describe policies and practices used to promote economic inclusion when selecting suppliers, including for selecting:<sup>5</sup> <ul style="list-style-type: none"> <li>small and medium-sized suppliers;</li> <li>suppliers owned by women;</li> <li>suppliers members of vulnerable, marginalized, or under-represented social groups own.</li> </ul> </li> </ul>	xx.14.1

## 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](#).

<sup>5</sup> These additional sector recommendations are based on the Guidance to 1.1 in *GRI 204: Procurement practices 2016*



## Topic [XX].[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 impacts related to corruption and an organization's approach to transparency.**

An organization in the textiles and apparel sector may be involved with negative impacts related to corruption through its activities or as a result of its business relationships. Corruption in the sector can take many forms, such as embezzlement, tax evasion, and cronyism. In the jewelry sector, 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 [255].

Bribery in the sector can include receiving operational health and safety permits at manufacturing sites, which can lead to workers being seriously injured or falling sick due to exposure to harmful materials and vapors (see topic [xx.4 Hazardous chemicals](#)). Employees and workers can also receive threats of violence if bribery or facilitation payments are not accepted. The corruption related to permits and inspections often contributes to other negative impacts. When inspections do not occur, or reporting is not accurate to issue permits, impacts can include child labor [248], discrimination, and exploitation of vulnerable groups, such as women, children, adolescents, workers in informal employment, and homeworkers [247]. These scenarios typically involve impacts not being reported or raised to the appropriate authorities. In addition, when buying organizations drive down prices, often in locations with weak worker protections and legislative enforcement, corruption can lead to workers having their wages cut or not paid, and safety requirements ignored or fraudulently signed off by local officials.

When hiring workers through recruitment agencies, textiles and apparel organizations may contribute to corruption through financial kickbacks paid to recruiters or officials to expedite or avoid obstruction in visa or travel processing of migrant workers. Migrant workers may become victims of human rights abuses when the recruitment agency withholds travel documents, such as forced labor and modern slavery (see also topic [xx.8 Forced labor and modern slavery](#)).

Organizations adopting due-diligence processes to screen suppliers for potential corruption risks before selecting them may consider that corruption can occur anywhere in the supply chain and hide behind illicit practices. Auditors may be targeted by corruption in the form of bribes, accepting fake or tampered documents, and falsifying compliance or audit reports, which could lead to buying organizations believing that a manufacturer is meeting environmental and social standards.

When organizations threaten to cancel orders upon delivery in exchange for extra discounts with manufacturers, it may unintentionally encourage corruption among factory supervisors or managers, which can result in lower wages for workers. When corruption issues are raised or reported to appropriate authorities or via whistleblower mechanisms, those raising the concerns can be subject to harassment and violence. Organizations can adopt policies that enshrine greater protections for whistleblowers [254] to encourage others to report against corruption.

## 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.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<a href="#">Disclosure 3-3 Management of material topics</a>	xx.15.1
<b>Topic Standard disclosures</b>		
<b>GRI 205: Anti-corruption 2016</b>	<a href="#">Disclosure 205-1 Operations assessed for risks related to corruption</a> <i>Additional sector recommendations</i> <ul style="list-style-type: none"> <li>Describe the organization's processes to prevent and mitigate the negative impacts of corruption in the supply chain.</li> <li>Report as a percentage the number of suppliers with a significant impact on corruption, against the total number of suppliers with an impact on corruption.</li> <li>Describe how suppliers with the most significant impacts on corruption were identified.</li> </ul>	xx.15.2
	<a href="#">Disclosure 205-2 Communication and training about anti-corruption policies and procedures</a>	xx.15.3
	<a href="#">Disclosure 205-3 Confirmed incidents of corruption and actions taken</a>	xx.15.4

## 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, as well as resources that may be helpful for reporting on anti-corruption by the textiles and apparel sector are listed in the [Bibliography](#).

## Topic [XX].[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, typically brands and retailers, can be involved in misinformation and misleading sustainability claims through product labels, advertising, marketing, media, and packaging [263]. As sustainability has become a focus in many markets, especially for fashion consumers [266], misleading sustainability claims, known as greenwashing, have proliferated to attract consumer interest and differentiate products in a highly competitive market [267].

Engaging in practices like making deceptive claims that exploit consumers' lack of knowledge or concerns about environmental and labor conditions undermines the sector's role in sustainable development. Greenwashing includes making vague or misleading claims – like calling a product 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 textile and apparel products. Misinformation or misleading claims can also result from insufficient information or unreliable data. For instance, labels from garments with multiple fiber types often do not accurately indicate the garment composition despite the quality control systems within organizations [261]. Imprecise composition claims can harm consumers' health and safety when allergens, such as wool, are not adequately disclosed.

Unreliable product information can also lead to more textile waste since inaccurate composition information poses challenges for waste management organizations, like recyclers. If composition information is uncertain or not provided, it may result in the material being incinerated or sent to landfill (see also [topic xx.5 Waste, materials and circular economy](#)). Lack of accessibility to textiles and apparel labeling can lead to improper washing, drying, and repairing of garments, reducing their lifespan, and increasing waste. Enhancing label accessibility through, for example, clearer symbols or alternative formats like QR codes 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 communication, organizations in the textiles and apparel sector can promote the ability of customers to make informed purchasing decisions, better understand the impacts of their decisions, and promote sustainable consumption. Digital solutions, such as garments' digital product passports or QR codes on labels, contribute to the traceability of product-related sustainability information. An organization's supply chain due diligence (see also [topic xx.18 Supply chain traceability](#)) is critical to collect and verify product information, such as material composition, whether it uses recycled or virgin materials, chemicals used, or the origin of products and production sites.

## 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.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<a href="#">Disclosure 3-3 Management of material topics</a> <i>Additional sector recommendations</i> <ul style="list-style-type: none"> <li>Describe practices related to making marketing and labeling information accessible to consumers.</li> <li>Describe how the organization ensures marketing and labeling claims are evidence-based.</li> </ul>	xx.16.1
<b>Topic Standard disclosures</b>		
<b>GRI 416: Customer Health and Safety 2016</b>	<a href="#">Disclosure 416-1 Assessment of the health and safety impacts of product and service categories</a>	xx.16.2
<b>GRI 417: Marketing and Labeling 2016</b>	<a href="#">Disclosure 417-1 Requirements for product and service information and labeling</a> <i>Additional sector recommendations</i> <ul style="list-style-type: none"> <li>Report whether information on the care and repair of the product is required by the organization's procedures for product information and labeling.</li> </ul>	xx.16.3
	<a href="#">Disclosure 417-2 Incidents of non-compliance concerning product and service information and labeling</a>	xx.16.4
	<a href="#">Disclosure 417-3 Incidents of non-compliance concerning marketing communications</a>	xx.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, as well as resources that may be helpful for reporting on marketing and labeling by the textiles and apparel sector are listed in the [Bibliography](#).

## Topic [XX].[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.**

Many textiles and apparel organizations operate in or have business relationships that have activities in conflict-affected and high-risk areas.

Textiles and apparel organizations can have business relationships with activities in conflict-affected and high-risk areas. Operating, sourcing, or producing commodities in these regions, such as cotton, leather, cellulose, precious metals, colored gemstones, and other gemstones like diamonds, can lead organizations to inadvertently contribute to serious human rights impacts [269] [270].<sup>6</sup> Sourcing and operating from conflict-affected and high-risk areas<sup>7</sup> can result in organizations inadvertently contributing to significant negative impacts.

Organizations can conduct appropriate and ongoing due diligence to understand their involvement with negative impacts, such as genocide, war crimes, torture, sexual violence, child labor, forced labor, and corruption (see also topics [xx.7 Child labor](#), [xx.8 Forced labor and modern slavery](#), [xx.15 Anti-corruption](#)).

This helps organizations to develop a more informed understanding of the conflict and relevant business relationships so they can identify, prevent, and mitigate potential negative impacts, including contributing to a conflict [269]. Training provided to employees, workers, and suppliers on conflict-affected and high-risk areas can also be used to embed and effectively implement appropriate due diligence processes throughout supply and value chains.

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 they are manufactured before being distributed and sold. For example, gemstones may move from their origin to another country for cutting and polishing before exporting to a third country's trading hubs [273]. 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 [xx.18 Supply chain traceability](#)). Because recycled or reclaimed precious metals and gemstones are easily traded, smuggled, and difficult to trace, they are more likely to be linked to negative impacts in conflict-affected and high-risk areas. An organization's due diligence management system supports identifying and mitigating

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<sup>6</sup> 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, OECD, *Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas*, 2016

<sup>7</sup> According to Organisation for Economic Co-operation and Development (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 areas of political instability or repression, institutional weakness, insecurity, collapse of civil infrastructure and widespread violence.

1228 impacts associated with products and materials coming from or routed through conflict-affected and  
1229 high-risk areas.

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## 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.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<a href="#">Disclosure 3-3 Management of material topics</a>	xx.17.1
<b>Additional sector disclosures</b>		
Describe how: <ul style="list-style-type: none"> <li>the locations of own operations in conflict-affected or high-risk areas and how these were identified;</li> <li>the suppliers' locations of operations with the most significant <u>impacts</u> in conflict-affected or high-risk areas and how these were identified.</li> </ul>		xx.17.2
Describe the due diligence process applied for operations in, or when sourcing from suppliers with the most significant impacts in, conflict-affected and high-risk areas, including: <ul style="list-style-type: none"> <li>whether it aligns with the OECD Due Diligence Guidance for Responsible Supply Chains and Minerals from Conflict-Affected and High-Risk Areas;</li> <li>the frequency of the review of the due diligence process;</li> <li>whether topic experts were included in the due diligence process.</li> </ul>		xx.17.3
Describe the training provided for employees, <u>workers</u> , and suppliers with the most significant impacts in sourcing from conflict-affected and high-risk areas.		xx.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](#).



## Topic [XX].[18] Supply chain traceability

**Traceability is the ability to trace the source, origin, or production conditions of raw materials and final products. Traceability provides a way to identify and prevent potential negative impacts linked to an organization's 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 materials and products. However, this is critical for identifying impacts on the environment and people, including their human rights, in supply chains.

When organizations lack visibility into their supply chains, they can overlook serious environmental and social impacts, such as the use of banned chemicals, and human rights abuses like forced labor (see also topic xx.8 Forced Labor and modern slavery). The lack of traceability can undermine efforts to mitigate negative impacts. For example, when animal products are treated as by-products, organizations may have limited ability to improve suppliers' animal health and welfare practices (see topic [xx.5 Waste, materials, and circular economy](#)).

When organizations have low traceability in their supply chains, it can be harder for workers and communities to access complaint mechanisms or whistleblowing tools, especially if these tools are not clearly communicated or made accessible to them [\[281\]](#). This can mean supply chain workers may not know of or have the opportunity to access complaint mechanisms or other worker and community whistleblowing tools provided by downstream textiles and apparel organizations.

Product traceability in the sector is further complicated by materials moving through many organizations across multiple countries before reaching consumers [\[281\]](#) [\[277\]](#). Initiatives to enhance traceability in the sector, such as isotope or DNA-based traceability, can support information gathering, such as improved data collection, which in turn could improve recyclability and contribute to a shift to more circular business models (see topic [xx.5 Waste, materials, and circular economy](#)). Traceability requirements can be found as part of contractual obligations, but in these cases, considerations of the financial obligations of compliance are often not included [\[280\]](#).

Data collected through traceability supports due diligence of environmental impacts and contributes to analyzing impacts on workers and human rights throughout the value chain. Additionally, data collected can help organizations better understand their supply chains during contract negotiations and support the assessment of any marketing and labelling claims (see also topics [xx.14 Procurement practices](#) and [xx.16 Marketing and labeling](#)). This kind of due diligence can also help the jewelry sector avoid impacts related to conflicts over high-value materials and products (see also topic [xx.17 Conflict-affected and high-risk areas](#)).



## 1271 Reporting on supply chain traceability

1272 If the organization has determined traceability to be a material topic, this sub-section lists the  
 1273 disclosures identified as relevant for reporting on the topic by the textiles and apparel sector.

STANDARD	DISCLOSURE	SECTOR STANDARD REF. NO.
<b>Management of the topic</b>		
<b>GRI 3: Material Topics 2021</b>	<a href="#">Disclosure 3-3 Management of material topics</a>	xx.18.1
<b>Additional sector disclosures</b>		
Describe the rationale and methodology for tracing the source or origin of products or materials sourced by the organization.		xx.18.2
Describe the level of traceability in place for each product or material sourced with the most significant <u>impacts</u> , including whether the product or material can be traced to the national, regional, or local level, or a specific point of origin.		xx.18.3

## 1274 References and resources

1275 The authoritative instruments and references used in developing this topic, as well as resources that  
 1276 may be helpful for reporting on traceability by the textiles and apparel sector are listed in the  
 1277 [Bibliography](#).

# Glossary

1278

1279 This glossary provides definitions for terms used in this Standard. The organization is required to  
1280 apply these definitions when using the GRI Standards.

1281 The definitions included in this glossary may contain terms that are further defined in the complete  
1282 GRI Standards Glossary. All defined terms are underlined. If a term is not defined in this glossary or in  
1283 the complete GRI Standards Glossary, definitions that are commonly used and understood apply.

## 1284 **baseline**

1285 starting point used for comparisons

1286 Note: In the context of energy and emissions reporting, the baseline is the projected  
1287 energy consumption or emissions in the absence of any reduction activity.

1288

## 1289 **basic salary**

1290 fixed, minimum amount paid to an employee for performing his or her duties

1291 Note: Basic salary excludes any additional remuneration, such as payments for overtime working or  
1292 bonuses.

## 1293 **business relationships**

1294 relationships that the organization has with business partners, with entities in its value chain  
1295 including those beyond the first tier, and with any other entities directly linked to its operations,  
1296 products, or services

1297

1298 Source: United Nations (UN), Guiding Principles on Business and Human Rights:  
1299 Implementing the United Nations "Protect, Respect and Remedy" Framework, 2011;  
1300 Modified

1301

1302 Note: Examples of other entities directly linked to the organization's operations, products,  
1303 or services are a non-governmental organization with which the organization  
1304 delivers support to a local community or state security forces that protect the organization's facilities.

1305

## 1306 **circularity measures**

1307 measures taken to retain the value of products, materials, and resources and redirect them back to  
1308 use for as long as possible with the lowest carbon and resource footprint possible, such that fewer  
1309 raw materials and resources are extracted and waste generation is prevented

## 1310 **collective bargaining**

1311 all negotiations that take place between one or more employers or employers' organizations, on the  
1312 one hand, and one or more workers' organizations (e.g., trade unions), on the other, for determining  
1313 working conditions and terms of employment or for regulating relations between employers and  
1314 workers

1315 Source: International Labour Organization (ILO), Collective Bargaining Convention, 1981 (No. 154);  
1316 modified

1317 **conflict of interest**

1318 situation where an individual is confronted with choosing between the requirements of their function in  
1319 the organization and their other personal or professional interests or responsibilities corruption 'abuse  
1320 of entrusted power for private gain', which can be instigated by individuals or organizations.

1321 Source: Transparency International, Business Principles for Countering Bribery, 2011

1322 Note: Corruption includes practices such as bribery, facilitation payments, fraud, extortion, collusion,  
1323 and money laundering. It also includes an offer or receipt of any gift, loan, fee, reward, or other  
1324 advantage to or from any person as an inducement to do something that is dishonest, illegal, or a  
1325 breach of trust in the conduct of the enterprise's business. This can include cash or in-kind benefits,  
1326 such as free goods, gifts, and holidays, or special personal services provided for the purpose of an  
1327 improper advantage, or that can result in moral pressure to receive such an advantage.

1328 **discrimination**

1329 act and result of treating persons unequally by imposing unequal burdens or denying benefits instead  
1330 of treating each person fairly on the basis of individual merit

1331 Note: Discrimination can also include harassment, defined as a course of comments or actions that  
1332 are unwelcome, or should reasonably be known to be unwelcome, to the person towards whom they  
1333 are addressed.

1334 **disposal**

1335 any operation which is not recovery, even where the operation has as a secondary consequence the  
1336 recovery of energy

1337 Source: European Union (EU), Waste Framework Directive, 2008 (Directive 2008/98/EC)

1338 Note: Disposal is the end-of-life management of discarded products, materials, and resources in a  
1339 sink or through a chemical or thermal transformation that makes these products, materials, and  
1340 resources unavailable for further use.

1341 **due diligence**

1342 process to identify, prevent, mitigate, and account for how the organization addresses its actual and  
1343 potential negative impacts

1344 Source: Organisation for Economic Co-operation and Development (OECD), OECD Guidelines for  
1345 Multinational Enterprises, 2011; modified United Nations (UN), Guiding Principles on Business and  
1346 Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, 2011;  
1347 modified

1348 Note: See section 2.3 in GRI 1: Foundation 2021 for more information on 'due diligence'.

1349 **effluent**

1350 treated or untreated wastewater that is discharged

1351 Source: Alliance for Water Stewardship (AWS), AWS International Water Stewardship Standard,  
1352 Version 1.0, 2014

1353 **employee**

1354 individual who is in an employment relationship with the organization according to national law or  
1355 practice

1356 **exposure**

1357 quantity of time spent at or the nature of contact with certain environments that possess various  
1358 degrees and kinds of hazard, or proximity to a condition that might cause injury or ill health (e.g.,  
1359 chemicals, radiation, high pressure, noise, fire, explosives)

1360 **forced or compulsory labor**

1361 all work and service that is exacted from any person under the menace of any penalty and for which  
1362 the said person has not offered herself or himself voluntarily

1363 Source: International Labour Organization (ILO), Forced Labour Convention, 1930 (No. 29); modified

1364 Note 1: The most extreme examples of forced or compulsory labor are slave labor and bonded labor,  
1365 but debts can also be used as a means of maintaining workers in a state of forced labor.

1366 Note 2: Indicators of forced labor include withholding identity papers, requiring compulsory deposits,  
1367 and compelling workers, under threat of firing, to work extra hours to which they have not previously  
1368 agreed.

1369 **formal joint management–worker health and safety committee**

1370 committee composed of management and worker representatives, whose function is integrated into  
1371 an organizational structure, and which operates according to agreed written policies, procedures, and  
1372 rules, and helps facilitate worker participation and consultation on matters of occupational health and  
1373 safety

1374 **freedom of association**

1375 right of employers and workers to form, to join and to run their own organizations without prior  
1376 authorization or interference by the state or any other entity

1377 **freshwater**

1378 water with concentration of total dissolved solids equal to or below 1,000 mg/L

1379 Source: Environmental management — Water footprint — Principles, requirements and guidelines.  
1380 Geneva: ISO, 2014; modified United States Geological Survey (USGS), Water Science Glossary of  
1381 Terms, [water.usgs.gov/edu/dictionary.html](http://water.usgs.gov/edu/dictionary.html), accessed on 1 June 2018; modified World Health  
1382 Organization (WHO), Guidelines for Drinking-water Quality, 2017; modified

1384 **greenhouse gas (GHG)**

1385 gas that contributes to the greenhouse effect by absorbing infrared radiation

1386 **grievance**

1387 perceived injustice evoking an individual's or a group's sense of entitlement, which may be based on  
1388 law, contract, explicit or implicit promises, customary practice, or general notions of fairness of  
1389 aggrieved communities

1390 Source: United Nations (UN), Guiding Principles on Business and Human Rights: Implementing the  
1391 United Nations “Protect, Respect and Remedy” Framework, 2011

1392 **grievance mechanism**

1393 routinized process through which grievances can be raised and remedy can be sought

1394 Source: United Nations (UN), Guiding Principles on Business and Human Rights: Implementing the  
1395 United Nations “Protect, Respect and Remedy” Framework, 2011; modified

1396 Note: See Guidance to Disclosure 2-25 in GRI 2: General Disclosures 2021 for more information on  
1397 ‘grievance mechanism’.

1398 **groundwater**

1399 water that is being held in, and that can be recovered from, an underground formation Source:  
1400 International Organization for Standardization. ISO 14046:2014. Environmental management —  
1401 Water footprint — Principles, requirements and guidelines. Geneva: ISO, 2014; modified

1402 **hazardous waste**

1403 waste that possesses any of the characteristics contained in Annex III of the Basel Convention, or that  
1404 is considered to be hazardous by national legislation

1405 Source: United Nations Environment Programme (UNEP), Basel Convention on the Control of  
1406 Transboundary Movements of Hazardous Wastes and Their Disposal, 1989

1407 **human rights**

1408 rights inherent to all human beings, which include, at a minimum, the rights set out in the United  
1409 Nations (UN) International Bill of Human Rights and the principles concerning fundamental rights set  
1410 out in the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights  
1411 at Work

1412 Source: United Nations (UN), Guiding Principles on Business and Human Rights: Implementing the  
1413 United Nations “Protect, Respect and Remedy” Framework, 2011; modified

1414 Note: See Guidance to 2-23-b-i in GRI 2: General Disclosures 2021 for more information on ‘human  
1415 rights’.

1416 **impact**

1417 effect the organization has or could have on the economy, environment, and people, including on their  
1418 human rights, which in turn can indicate its contribution (negative or positive) to sustainable  
1419 development

1420 Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or  
1421 unintended, and reversible or irreversible.

1422 Note 2: See section 2.1 in GRI 1: Foundation 2021 for more information on ‘impact’.

1423 **Indigenous Peoples**

1424 Indigenous Peoples are generally identified as:

- 1425 • tribal peoples in independent countries whose social, cultural and economic conditions  
1426 distinguish them from other sections of the national community, and whose status is regulated  
1427 wholly or partially by their own customs or traditions or by special laws or regulations;  
1428 • peoples in independent countries who are regarded as indigenous on account of their descent  
1429 from the populations which inhabited the country, or a geographical region to which the country  
1430 belongs, at the time of conquest or colonization or the establishment of present state boundaries  
1431 and who, irrespective of their legal status, retain some or all of their own social, economic,  
1432 cultural and political institutions

1433 Source: International Labour Organization (ILO), *Indigenous and Tribal Peoples Convention*, 1989  
1434 (No. 169)

#### 1435 **infrastructure**

1436 facilities built primarily to provide a public service or good rather than a commercial purpose, and from  
1437 which the organization does not seek to gain direct economic benefit

1438 Examples: hospitals, roads, schools, water supply facilities

1439

#### 1440 **local community**

1441 individuals or groups of individuals living or working in areas that are affected or that could be affected  
1442 by the organization's activities

1443 Note: The local community can range from those living adjacent to the organization's operations to  
1444 those living at a distance.

1445

#### 1446 **local supplier**

1447 organization or person that provides a product or service to the reporting organization, and that is  
1448 based in the same geographic market as the reporting organization (that is, no transnational  
1449 payments are made to a local supplier)

1450 Note: The geographic definition of 'local' can include the community surrounding operations, a region  
1451 within a country or a country.

1452

#### 1453 **material topics**

1454 topics that represent the organization's most significant impacts on the economy, environment, and  
1455 people, including impacts on their human rights

1456 Note: See section 2.2 in GRI 1: Foundation 2021 and section 1 in GRI 3: Material Topics 2021 for  
1457 more information on 'material topics'.

1458

#### 1459 **mitigation**

1460 action(s) taken to reduce the extent of a negative impact

1461 Source: United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive*  
1462 *Guide*, 2012; modified

1463 Note: The mitigation of an actual negative impact refers to actions taken to reduce the severity of the  
1464 negative impact that has occurred, with any residual impact needing remediation. The mitigation of a

1465 potential negative impact refers to actions taken to reduce the likelihood of the negative impact  
1466 occurring.

1467

1468 **occupational health and safety management system**

1469 set of interrelated or interacting elements to establish an occupational health and safety policy and  
1470 objectives, and to achieve those objectives

1471 Source: International Labour Organization (ILO), Guidelines on Occupational Safety and Health  
1472 Management Systems, ILO-OSH 2001, 2001

1473

1474 **parental leave**

1475 leave granted to men and women employees on the grounds of the birth of a child

1476

1477 **part-time employee**

1478 employee whose working hours per week, month, or year are less than the number of working hours  
1479 for full-time employees

1480

1481 **permanent employee**

1482 employee with a contract for an indeterminate period (i.e., indefinite contract) for full-time or part-time  
1483 work

1484

1485 **preparation for reuse**

1486 checking, cleaning, or repairing operations, by which products or components of products that have  
1487 become waste are prepared to be put to use for the same purpose for which they were conceived

1488 Source: European Union (EU), Waste Framework Directive, 2008 (Directive 2008/98/EC); modified

1489

1490 **recovery**

1491 operation wherein products, components of products, or materials that have become waste are  
1492 prepared to fulfill a purpose in place of new products, components, or materials that would otherwise  
1493 have been used for that purpose

1494 Source: United Nations Environment Programme (UNEP), Basel Convention on the Control of  
1495 Transboundary Movements of Hazardous Wastes and Their Disposal, 1989; modified

1496 Examples: preparation for reuse, recycling

1497 Note: In the context of waste reporting, recovery operations do not include energy recovery.

1498

1499 **recycling**

1500 reprocessing of products or components of products that have become waste, to make new materials

1501 Sources: United Nations Environment Programme (UNEP), Basel Convention on the Control of  
1502 Transboundary Movements of Hazardous Wastes and Their Disposal, 1989; modified

1503

1504 **reduction of greenhouse gas (GHG) emissions**

1505 decrease in greenhouse gas (GHG) emissions or increase in removal or storage of GHG from the  
1506 atmosphere, relative to baseline emissions

1507 Note: Primary effects will result in GHG reductions, as will some secondary effects. An initiative's total  
1508 GHG reductions are quantified as the sum of its associated primary effect(s) and any significant  
1509 secondary effects (which may involve decreases or countervailing increases in GHG emissions).

1510

1511 **remedy / remediation**

1512 means to counteract or make good a negative impact or provision of remedy

1513 Source: United Nations (UN), The Corporate Responsibility to Respect Human Rights: An Interpretive  
1514 Guide, 2012; modified

1515 Examples: apologies, financial or non-financial compensation, prevention of harm through injunctions  
1516 or guarantees of non-repetition, punitive sanctions (whether criminal or administrative, such as fines),  
1517 restitution, restoration, rehabilitation

1518

1519 **remuneration**

1520 basic salary plus additional amounts paid to a worker

1521 Note: Examples of additional amounts paid to a worker can include those based on years of service,  
1522 bonuses including cash and equity such as stocks and shares, benefit payments, overtime, time  
1523 owed, and any additional allowances, such as transportation, living and childcare allowances.

1524

1525 **renewable energy source**

1526 energy source that is capable of being replenished in a short time through ecological cycles or  
1527 agricultural processes

1528 Examples: biomass, geothermal, hydro, solar, wind

1529

1530 **reporting period**

1531 specific time period covered by the reported information

1532 Examples: fiscal year, calendar year

1533

1534 **runoff**

1535 part of precipitation that flows towards a river on the ground surface (i.e., surface runoff) or within the  
1536 soil (i.e., subsurface flow)

1537 Source: United Nations Educational, Scientific and Cultural Organization (UNESCO), UNESCO  
1538 International Glossary of Hydrology, 2012; modified

1539 **Scope 1 GHG emissions**

1540 greenhouse gas (GHG) emissions from sources that are owned or controlled by the organization



Source: World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD), *GHG Protocol Scope 2 Guidance. An amendment to the GHG Protocol Corporate Standard, 2015 and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard*, 2011

Examples: CO<sub>2</sub> emissions from fuel consumption

Note: A GHG source is any physical unit or process that releases GHG into the atmosphere.

## **Scope 2 GHG emissions**

indirect greenhouse gas (GHG) emissions from the generation of purchased or acquired electricity, heating, cooling and steam consumed by the organization

Source: World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD), *GHG Protocol Scope 2 Guidance. An amendment to the GHG Protocol Corporate Accounting and Reporting Standard, 2015 and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard*, 2011

## **Scope 3 GHG emissions**

indirect greenhouse gas (GHG) emissions (not included in Scope 2 GHG emissions) that occur in the organization's upstream and downstream value chain

Source: World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD), *GHG Protocol Scope 2 Guidance. An amendment to the GHG Protocol Corporate Accounting and Reporting Standard, 2015 and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard*, 2011

## **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'.

## **significant air emission**

air emission regulated under international conventions and/or national laws or regulations

Note: Significant air emissions include those listed on environmental permits for the organization's operations.

1581

1582 **significant operational change**

1583 alteration to the organization's pattern of operations that can potentially have significant positive or  
1584 negative impacts on workers performing the organization's activities

1585 Examples: closures, expansions, mergers, new openings, outsourcing of operations, restructuring,  
1586 sale of all or part of the organization, takeovers

1587

1588 **spill**

1589 accidental release of a hazardous substance that can affect human health, land, vegetation,  
1590 waterbodies, and groundwater

1591

1592 **stakeholder**

1593 individual or group that has an interest that is affected or could be affected by the organization's  
1594 activities

1595 Source: Organisation for Economic Co-operation and Development (OECD), OECD Due Diligence  
1596 Guidance for Responsible Business Conduct, 2018; modified

1597 Examples: business partners, civil society organizations, consumers, customers, employees and  
1598 other workers, governments, local communities, non-governmental organizations, shareholders and  
1599 other investors, suppliers, trade unions, vulnerable groups

1600 Note: See section 2.4 in GRI 1: Foundation 2021 for more information on 'stakeholder'.

1601

1602 **supplier**

1603 entity upstream from the organization (i.e., in the organization's supply chain), which provides a  
1604 product or service that is used in the development of the organization's own products or services

1605 Examples: brokers, consultants, contractors, distributors, franchisees, home workers, independent  
1606 contractors, licensees, manufacturers, primary producers, subcontractors, wholesalers

1607 Note: A supplier can have a direct business relationship with the organization (often referred to as a  
1608 first-tier supplier) or an indirect business relationship.

1609

1610 **supply chain**

1611 range of activities carried out by entities upstream from the organization, which provide products or  
1612 services that are used in the development of the organization's own products or services

1613

1614 **surface water**

1615 water that occurs naturally on the Earth's surface in ice sheets, ice caps, glaciers, icebergs, bogs,  
1616 ponds, lakes, rivers, and streams

1617 Source: CDP, CDP Water Security Reporting Guidance, 2018; modified

1618

1619 **sustainable development / sustainability**

1620 development that meets the needs of the present without compromising the ability of future  
 1621 generations to meet their own needs

1622 Source: World Commission on Environment and Development, Our Common Future, 1987

1623 Note: The terms 'sustainability' and 'sustainable development' are used interchangeably in the GRI  
 1624 Standards.

1625

1626 **third-party water**

1627 municipal water suppliers and municipal wastewater treatment plants, public or private utilities, and  
 1628 other organizations involved in the provision, transport, treatment, disposal, or use of water and  
 1629 effluent

1630

1631 **value chain**

1632 range of activities carried out by the organization, and by entities upstream and downstream from the  
 1633 organization, to bring the organization's products or services from their conception to their end use

1634 Note 1: Entities upstream from the organization (e.g., suppliers) provide products or services that are  
 1635 used in the development of the organization's own products or services. Entities downstream from the  
 1636 organization (e.g., distributors, customers) receive products or services from the organization.

1637 Note 2: The value chain includes the supply chain.

1638

1639 **vulnerable group**

1640 group of individuals with a specific condition or characteristic (e.g., economic, physical, political,  
 1641 social) that could experience negative impacts as a result of the organization's activities more  
 1642 severely than the general population

1643 Examples: children and youth; elderly persons; ex-combatants; HIV/AIDS-affected households;  
 1644 human rights defenders; indigenous peoples; internally displaced persons; migrant workers and their  
 1645 families; national or ethnic, religious and linguistic minorities; persons who might be discriminated  
 1646 against based on their sexual orientation, gender identity, gender expression, or sex characteristics  
 1647 (e.g., lesbian, gay, bisexual, transgender, intersex); persons with disabilities; refugees or returning  
 1648 refugees; women

1649 Note: Vulnerabilities and impacts can differ by gender.

1650

1651 **waste**

1652 anything that the holder discards, intends to discard, or is required to discard

1653 Source: United Nations Environment Programme (UNEP), Basel Convention on the Control of  
 1654 Transboundary Movements of Hazardous Wastes and Their Disposal, 1989

1655 Note 1: Waste can be defined according to the national legislation at the point of generation.

1656 Note 2: A holder can be the reporting organization, an entity in the organization's value chain  
 1657 upstream or downstream (e.g., supplier or consumer), or a waste management organization, among  
 1658 others.

1659

1660 **water consumption**

1661 sum of all water that has been withdrawn and incorporated into products, used in the production of  
1662 crops or generated as waste, has evaporated, transpired, or been consumed by humans or livestock,  
1663 or is polluted to the point of being unusable by other users, and is therefore not released back to  
1664 surface water, groundwater, seawater, or a third party over the course of the reporting period

1665 Source: CDP, CDP Water Security Reporting Guidance, 2018; modified

1666 Note: Water consumption includes water that has been stored during the reporting period for use or  
1667 discharge in a subsequent reporting period.

1668

1669 **water discharge**

1670 sum of effluents, used water, and unused water released to surface water, groundwater, seawater, or  
1671 a third party, for which the organization has no further use, over the course of the reporting period

1672 Note 1: Water can be released into the receiving waterbody either at a defined discharge point (point-  
1673 source discharge) or dispersed over land in an undefined manner (non-point-source discharge).

1674 Note 2: Water discharge can be authorized (in accordance with discharge consent) or unauthorized (if  
1675 discharge consent is exceeded).

1676

1677 **water stress**

1678 ability, or lack thereof, to meet the human and ecological demand for water

1679 Source: CEO Water Mandate, Corporate Water Disclosure Guidelines, 2014

1680 Note 1: Water stress can refer to the availability, quality, or accessibility of water.

1681 Note 2: Water stress is based on subjective elements and is assessed differently depending on  
1682 societal values, such as the suitability of water for drinking or the requirements to be afforded to  
1683 ecosystems.

1684 Note 3: Water stress in an area may be measured at catchment level at a minimum.

1685

1686 **water withdrawal**

1687 sum of all water drawn from surface water, groundwater, seawater, or a third party for any use over  
1688 the course of the reporting period

1689

1690 **worker**

1691 person that performs work for the organization

1692 Examples: employees, agency workers, apprentices, contractors, home workers, interns, self-  
1693 employed persons, sub-contractors, volunteers, and persons working for organizations other than the  
1694 reporting organization, such as for suppliers

1695 Note: In the GRI Standards, in some cases, it is specified whether a particular subset of workers is  
1696 required to be used.

1697

1698 **worker consultation**

1699 seeking of workers' views before making a decision

1700 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

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Note: Hazards can be:

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

1742 • related to work-organization (e.g., excessive workload demands, shift work, long hours, night work,  
1743 workplace violence).

1744

1745 **work-related incident**

1746 occurrence arising out of or in the course of work that could or does result in injury or ill health

1747 Source: International Organization for Standardization. ISO 45001:2018. Occupational health and  
1748 safety management systems — Requirements with guidance for use. Geneva: ISO, 2018; modified

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1751 remains with ISO.

1752 Note 1: Incidents might be due to, for example, electrical problems, explosion, fire; overflow,  
1753 overturning, leakage, flow; breakage, bursting, splitting; loss of control, slipping, stumbling and falling;  
1754 body movement without stress; body movement under/with stress; shock, fright; workplace violence  
1755 or harassment (e.g., sexual harassment).

1756 Note 2: An incident that results in injury or ill health is often referred to as an 'accident'. An incident  
1757 that has the potential to result in injury or ill health but where none occurs is often referred to as a  
1758 'close call', 'near-miss', or 'near-hit'.

1759

1760 **work-related injury or ill health**

1761 negative impacts on health arising from exposure to hazards at work

1762 Source: International Labour Organization (ILO), Guidelines on Occupational Safety and Health  
1763 Management Systems, ILO-OSH 2001, 2001; modified

1764 Note 1: 'Ill health' indicates damage to health and includes diseases, illnesses, and disorders. The  
1765 terms 'disease', 'illness', and 'disorder' are often used interchangeably and refer to conditions with  
1766 specific symptoms and diagnoses.

1767 Note 2: Work-related injuries and ill health are those that arise from exposure to hazards at work.  
1768 Other types of incident can occur that are not connected with the work itself. For example, the  
1769 following incidents are not considered to be work related:

1770 • a worker suffers a heart attack while at work that is unconnected with work;

1771 • a worker driving to or from work is injured in a car accident (where driving is not part of the work, and  
1772 where the transport has not been organized by the employer);

1773 • a worker with epilepsy has a seizure at work that is unconnected with work.

1774 Note 3: Traveling for work: Injuries and ill health that occur while a worker is traveling are work related  
1775 if, at the time of the injury or ill health, the worker was engaged in work activities 'in the interest of the  
1776 employer'. Examples of such activities include traveling to and from customer contacts; conducting  
1777 job tasks; and entertaining or being entertained to transact, discuss, or promote business (at the  
1778 direction of the employer).

1779 Working at home: Injuries and ill health that occur when working at home are work related if the injury  
1780 or ill health occurs while the worker is performing work at home, and the injury or ill health is directly  
1781 related to the performance of work rather than the general home environment or setting.

1782 Mental illness: A mental illness is considered to be work related if it has been notified voluntarily by  
1783 the worker and is supported by an opinion from a licensed healthcare professional with appropriate  
1784 training and experience stating that the illness is work related.

1785 For more guidance on determining 'work-relatedness', see the United States Occupational Safety and  
1786 Health Administration, Determination of work-relatedness 1904.5, [osha.gov/laws-](https://www.osha.gov/laws-regs/regulations/standardnumber/1904/1904.5)  
1787 [regs/regulations/standardnumber/1904/1904.5](https://www.osha.gov/laws-regs/regulations/standardnumber/1904/1904.5), accessed on 21 May 2025.  
1788 Note 4: The terms 'occupational' and 'work-related' are often used interchangeably.

This document does not represent an official position of the GSSB



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