

GRI Sector Standard Project for Textiles and Apparel

Exposure draft public comment questionnaire

Introduction

Thank you for taking part in this public consultation of the [GRI Textiles and Apparel Sector Standard exposure draft](#).

The Sector Standard for Textiles and Apparel exposure draft is published for public comment by the [Global Sustainability Standards Board](#) (GSSB), the independent standard-setting body of GRI, in line with the [GSSB Due Process Protocol](#).

Note: the exposure draft is published for public consultation only and the content may change before the final version of the Standard is released for use.

Using [the online questionnaire](#), any interested party can submit comments on the exposure draft.

Access the GRI Textiles and Apparel Sector Standard exposure draft [here](#).

An [explanatory memorandum](#) is published separately, setting out the objectives of the project to develop this Sector Standard and the significant proposals contained in the exposure draft.

Feedback can be submitted until September 28, 2025.

Please provide all feedback via the survey in English. If using this survey or commenting in English is not feasible, please reach out to textiles-apparel@globalreporting.org for support.

To know more about the project, you can visit the [project website](#) or read our [Frequently Asked Questions](#).

Instructions for providing feedback

- We recommend having the Textiles and Apparel exposure draft open while responding to the questionnaire.
- Questions marked with an asterisk (*) must be answered before you can proceed.
- You can go back to the previous page to review or change your responses.
- You can close the questionnaire and come back to it later (on the same browser); it will automatically save your responses.
- When responding to the questions, please provide, where possible:
 - the line number(s) of the text or reference number of the disclosure your comment concerns;
 - a rationale or supporting explanation for your comment; and
 - an alternative wording suggestion, where relevant.
- It is not necessary to answer all the questions in the questionnaire; only those relevant to you.
- The final question in the survey allows you to submit any additional comments or suggestions.
- After completing the questionnaire, a copy of your responses will be emailed to you.

You can watch [this short video](#) for a better understanding of how GRI Sector Standards are used.

If you have any questions about providing feedback or the public consultation period, please email textiles-apparel@globalreporting.org

Respondent details

As required by the [GSSB Due Process Protocol](#), all comments received in English will be reviewed and considered a matter of public record.

Comments will be published on the GRI website along with the name of the individual or the organization submitting the comment, country represented, and stakeholder constituency. These personal details will not be used or processed for any other purposes by GRI other than informing the development of the Sector Standards. For more information on GRI's privacy policy, click [here](#).

First name *

Last name *

Are you responding on behalf of an organization? *

(Please note that if this submission is on behalf of an organization, the name of the organization will be published, and not the name of the person making this submission)

- No, I'm responding as an individual
- Yes (please write down the name of the organization)

Email address *

Country *

(Please indicate the country you/your organization represent)

Constituency * [Academic / Assurance provider / Business / Consultant / Government / Investor / Labor representative / Market regulator / Non-government organization / Rating agency / Standard setter / Stock exchange / Student / Trade or industry association / Other (please specify)]

Focus areas or areas of expertise * [Textile manufacturing / Apparel manufacturing / Footwear manufacturing / Jewelry manufacturing / Textile retail / Apparel retail / Footwear retail / Jewelry retail / Other (please specify)]

Please confirm whether you agree to have your or your organization's name, country, and stakeholder constituency published with your comments on the GRI website. If you do not agree, your comments will not expressly be considered by the GSSB. *

- Agree
- Do not agree

Please confirm whether you agree to GRI contacting you to clarify your responses and/or to follow up on comments submitted through this survey. *

- Agree
- Do not agree

Questions

Scope of the exposure draft

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

The Sector Standard for Textiles and Apparel will apply 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, including the cutting and polishing of diamonds & gemstones
- 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.

Question 1

- For this standard, is the sector's scope clear and practical?
- If not, please suggest what could be improved.

Likely material topics

Section 2, 'Likely material topics' (pages 15-61), lists 18 likely material topics for the textiles and apparel sector. 'Likely material topics' encompass the sector's most significant impacts and are therefore likely to be material for most organizations to report publicly.

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

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

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

Question 2

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

Supply Chain Reporting

Understanding where impacts occur in the textiles and apparel sector is complex due to the fragmented nature of the value chain. It is often unknown to organizations downstream (such as brands and retailers) and to stakeholders which organizations are causing or contributing to negative impacts. Through increased understanding of their supply chains, organizations can better manage impacts, conduct due diligence, and build trust, while stakeholders benefit from more reliable data to identify where impacts occur.

To support this, the Textiles and Apparel exposure draft includes additional supply chain-specific recommendations and disclosures, that organizations are encouraged to report, regardless of their position in the value chain. The draft includes reporting expectations related to supply chain transparency in three ways:

1. Supply chain disclosure (xx.0.1): a disclosure that asks for details about the organization's suppliers with the most significant impacts. (page 15)
2. Likely material topic 18. 'Supply chain traceability': a dedicated topic focused on product traceability. (page 60)
3. Additional sector reporting across topics: expectations for disclosing supplier-related information in the following topics:
 - Topic x.3. Water and effluents (page 22);
 - Topic xx.7 Child labor (page 35);
 - Topic xx.8 Forced labor and modern slavery (page 37);
 - Topic xx.10 Non-discrimination, equal opportunity and gender (page 41);
 - Topic xx.14 Procurement practices (page 52);
 - Topic xx.15 Anti-corruption (page 54);
 - Topic xx.17 Conflict-affected and high-risk areas (page 58); and
 - Topic xx.18 Supply chain traceability (page 60).

Question 3.a

- Is the inclusion of 'Supply chain disclosure' xx.0.1 (page 15) clear and elicits critical information?
- If not, please explain and provide suggestions for improvement.

Question 3.b

- Is it clear what information textiles and apparel organizations are expected to disclose about their supply chain across topics?
- If not, please explain what could be improved.
(if referring to a specific disclosure, please include its reference number)

Question 3.c

- Do the disclosures across the various topics provide stakeholders with sufficient information about the impacts the reporting organization is connected to via its supply chain?
- If not, please explain what could be improved.
(if referring to a specific disclosure, please include its reference number)

Reporting sub-sections

A wide range of stakeholders engage with sustainability reporting standards. Reporters or preparers may be members of an organization responsible for producing sustainability reports or external

consultants. Information users, such as investors, civil society organizations, and consumers, interact with the published data in various ways.

Choose the option that best describes yourself (if this is an individual response) or your organization (if you are responding on behalf of an organization). *

- Reporter or preparer
- Information user
- Other (please specify)

For reporters

Section 2, 'Likely material topics' (pages 15-61), lists relevant disclosures for the textiles and apparel sector to report on each topic. These disclosures are partly derived from existing GRI Topic Standards. However, where disclosures from Topic Standards do not exist or do not provide sufficient information about the sector's impacts in relation to a topic, additional sector reporting is listed. This enables stakeholders to make informed assessments about the organization. Reporting additional disclosures is not mandatory. In addition, if any of the listed GRI Topic Standard disclosures are not relevant to the organization's impacts, the organization is not expected to report them.

Question 4.a

- Are the disclosures listed in this exposure draft (the recommendations and disclosures in the reporting section) relevant for most textiles and apparel organizations to report?
- If not, which disclosure(s) are not relevant, and why?
(please include the reference number of the disclosure)

Question 4.b

- Is reporting the disclosures feasible for textiles and apparel organizations?
- If not, please specify which ones and why not.
(please include the reference number of the disclosure)

Question 4.c

- Is there any information your organization is currently reporting or planning to report on (with regards to its significant impacts on the economy, environment, and people) that is not reflected in this Standard?
- If so, please elaborate

For information users

Section 2, 'Likely material topics' (pages 15-61), lists relevant disclosures for the textiles and apparel sector to report on each topic. These disclosures are partly derived from existing GRI Topic Standards. However, where disclosures from Topic Standards do not exist or do not provide sufficient information about a textiles and apparel organization's impacts in relation to a topic, additional sector reporting is listed. The additional sector reporting enables organizations to provide sufficient and relevant information about their impacts in relation to each material topic so stakeholders can make informed assessments and decisions about the organization.

Question 4

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

For other stakeholders

Section 2, 'Likely material topics' (pages 15-61), lists relevant disclosures for the textiles and apparel sector to report on each topic. These disclosures are partly derived from existing GRI Topic Standards. However, where disclosures from Topic Standards do not exist or do not provide sufficient information about a textiles and apparel organization's impacts in relation to a topic, additional sector reporting is listed. The additional sector reporting enables organizations to provide sufficient and relevant information about their impacts in relation to each material topic so stakeholders can make informed assessments and decisions about the organization.

Question 4

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

Topic-specific questions

CLIMATE CHANGE (page 17)

This topic covers how organizations contribute to climate change-related impacts, via their own operations or through the value chain. The significant use of energy from non-renewable sources, linked to the sector's lack of investment in energy-efficient technologies, is leading the sector to not meet GHG reduction targets. Reporting on this topic covers textiles and apparel organizations' transition and adaptation plans, scope 1, 2, and 3 reporting, as well as energy consumption, intensity, and reduction.

Question 5

- Is the additional sector recommendation under Disclosure 103-3 about energy consumption by renewable and non-renewable sources likely to generate critical information?
- If not, please explain what could be revised and how.

WATER AND EFFLUENTS (page 22)

This topic addresses how organizations contribute to water stress and pollution through high water consumption across their value chain and the discharge of hazardous effluents into the environment. Reporting on this topic covers textiles and apparel organizations' management of water-related impacts, withdrawal and discharge of several water types (both within their own operations and at suppliers' facilities), and water consumption. Since the most water-intensive processes in this sector typically occur earlier in the value chain, additional sector recommendations have been developed to capture relevant water-related information from suppliers.

Question 6

- Are the listed additional sector recommendations likely to generate critical information on textiles and apparel organizations' approach to water and effluents, and how they manage related impacts (including in their supply chain)?
- If not, please explain what could be revised and how, and elaborate on any feasibility concerns regarding the additional sector recommendations.

HAZARDOUS CHEMICALS (page 25)

The use of hazardous chemicals can have far-reaching impacts on the environment, workers, local communities, and end consumers if improperly used, handled, managed, or accidentally spilled. Reporting on this topic covers how organizations plan for emergencies and spills, how they handle, store, and manage chemicals, participation in recognized chemical-related initiatives, pollutants

emitted to air, negative impacts on local communities, and the health and safety of products to consumers.

Question 7.a

- Is what this topic covers clear?
- If not, please explain what could be revised and how.

Question 7.b

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

WASTE, MATERIALS AND CIRCULAR ECONOMY (page 29)

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

Question 8.a

- Is what this topic covers clear?
- If not, please explain what could be revised and how.

Question 8.b

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

NON-DISCRIMINATION, EQUAL OPPORTUNITY, AND GENDER (page 41)

This topic covers the impacts on the workers within the textiles and apparel sector, such as gender-based discrimination and equal opportunity for workers regardless of their migrant status. Reporting on this topic covers a range of disclosures about diversity and inclusion, parental leave policies, gender pay gap, discrimination, harassment, and sexual and gender-based violence both within the organization and its business relationships.

Question 9.a

- Is what this topic covers clear?
- If not, please explain what could be revised and how.

Question 9.b

- Are the disclosures and additional sector recommendations likely to generate critical information on textiles and apparel organizations' approach to non-discrimination, equal opportunity and gender, and how they manage related impacts?
- If not, please explain what could be revised and how, and elaborate on any feasibility concerns regarding the additional sector recommendations.

PROCUREMENT PRACTICES (page 52)

This topic covers the impacts of organizations' procurement practices, which can lead to forced or excessive overtime, late or reduced payments, child labor, and the use of cheaper or banned

chemicals. The additional sector recommendations cover the use of homeworkers, how organizations engage with suppliers, and the promotion of economic inclusion.

Question 10.a

- Is what this topic covers clear?
- If not, please explain what could be revised and how.

Question 10.b

- Is the reporting for this topic likely to generate critical information on textiles and apparel organizations' approach to procurement practices, and how they manage related impacts?
- Is there anything missing? Please explain what could be revised and how.

Question 10.c

- Is there any information your organization is currently reporting or planning to report on procurement/purchasing practices (with regards to its significant impacts on the economy, environment, and people) that is not reflected in the reporting section of this topic?

CONFLICT-AFFECTED AND HIGH-RISK AREAS (page 58)

This topic covers the negative impacts on communities, workers, and the environment that organizations can be linked to when operating in or sourcing textiles, apparel, and especially jewelry materials and products from conflict-affected and high-risk areas (CAHRAs). Organizations are expected to conduct due diligence to understand their involvement and mitigate their impacts. Reporting on this topic focuses on the organizations' due diligence processes.

Question 11.a

- Is what this topic covers clear?
- If not, please explain what could be revised and how.

Question 11.b

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

SUPPLY CHAIN TRACEABILITY (page 60)

This topic covers organizations' approach to supply chain traceability, which supports the identification of impacts, such as environmental and human rights impacts in the supply chain. Reporting on this topic focuses on how organizations approach sourcing and tracing products and materials, and the level of traceability for each product or material with the most significant impacts.

Question 12.a

- Is what this topic covers clear?
- If not, please explain what could be revised and how.

Question 12.b

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

Open question

Question 13

- Are there any other comments or feedback you would like to provide about the Textiles and Apparel Standard exposure draft?

Source of awareness

Through which channel did you learn about the consultation phase of the Sector Standard Project for Textiles and Apparel? [GRI Website / GRI Newsletter / GRI LinkedIn page / Email / Word of mouth (e.g. via a contact or social media post) / Other (please specify)]

Thank you for taking part in this survey

We appreciate your time and greatly value your input. Check the box below to receive a copy of your answers. They will be sent to the email address you specify below. If you do not receive one, please check your spam folder.

By submitting this survey you agree to the [GRI Privacy Policy](#).