



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

For GSSB information

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

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Questions for the GRI Sector Standard Project for Textiles and Apparel - exposure draft

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 and 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? Are there any other activities or types of organizations that should fall within the scope of this Standard? Please suggest what could be improved.

Supply Chain Disclosure (page 20)

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

Question 2

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

Likely material topics

Section 2, 'Likely material topics' (pages 22-67), 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 on key concepts).

When determining its material topics, a reporting organization in the sector needs to review each topic described in the Standard and decide whether it is material for the organization 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 3

- 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.

Reporting sub-sections

For reporters

Section 2, 'Likely material topics' (pages 22-67), 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 recommendations and additional sector disclosures are listed. When referring to the disclosures below, this includes GRI Topic Standards as well as additional sector recommendations and disclosures.

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

Question 4.a

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

Question 4.b

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

Question 4.c

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

Supply Chain Disclosures

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

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

Question 5

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

For information users

Section 2, 'Likely material topics' (pages 22-67), 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 recommendations and additional sector disclosures are listed. The additional sector reporting enables organizations to provide sufficient and relevant information about its impacts in relation to each material topic so stakeholders can make informed assessments and decisions about the organization.

Question 6

- 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.

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

Question 7.a

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

Question 7.b

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

Topic-specific questions

Climate change (page 22)

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

Question 8

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

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

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

138 **Question 9**

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

143 **Hazardous chemicals (page 30)**

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

151 **Question 10.a**

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

154 **Question 10.b**

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

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

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

165 **Question 11.a**

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

168 **Question 11.b**

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

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

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

Question 12.a

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

Question 12.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? Is there anything missing? Please explain what could be revised and how it could be improved.

Procurement practices (page 57)

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. Reporting on this topic refers to GRI 3-3 and additional sector recommendations. The additional sector recommendations cover the use of homeworkers, how organizations engage with suppliers, and the promotion of economic inclusion.

Question 13.a

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

Question 13.b

- Are the disclosure and additional sector recommendations listed likely to generate critical information on textile 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 it could be improved.

Question 13.c

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

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

This topic covers the negative impacts on communities, workers, and the environment that organizations can be linked to when 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 organization's due diligence policies and procedures that it has in place.

Question 14.a

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

Question 14.b

- 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.

Question 14.c

- 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 it could be improved.

Supply chain traceability (page 66)

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

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

231 **Question 15.a**

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

234 **Question 15.b**

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

238 **Question 15.c**

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

243 **Open questions**

244 **Question 16**

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