



GLOBAL ORGANIC TEXTILE STANDARD
ECOLOGY & SOCIAL RESPONSIBILITY

CHANGE LOG

DUE DILIGENCE HANDBOOK FOR CERTIFIED ENTITIES

VERSION 1.1

THIS CHANGELOG LISTS THE CHANGES MADE IN THE DUE
DILIGENCE HANDBOOK FOR CERTIFIED ENTITIES FROM
VERSION 1.0 TO VERSION 1.1

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DUE DILIGENCE HANDBOOK FOR CERTIFIED ENTITIES	RELEVANT CHANGE(S)
<p>3.3.2, p.16-17 3.3.4, p.17 3.3.5, p.17</p>	<ul style="list-style-type: none"> Under Section 3, <i>Basics of Due Diligence</i>, subsection 3.3 on <i>Factors Affecting the Nature and Extent of Due Diligence</i> has been revised to better align with the OECD requirements. Following a comprehensive review and expert consultation process, several sections have been updated. Specifically, recommendations previously indicated by the term "should" have been revised to mandatory requirements, now indicated by "shall." These changes align the provisions of the Handbook more closely with the OECD Due Diligence Guidance, including the sector-specific OECD Due Diligence Guidance for Responsible Business Conduct in the Garment and Footwear Sector.
<p>4.2.1.1, p.22 4.2.1.2, p.23 4.2.1.4, pp.23-24 4.2.1.5, p.24 4.2.1.6, p.24 4.2.1.10, p.28 4.2.1.11, p.25 4.2.1.14, p.25 4.2.2.2, p.26 4.2.2.3, p.26 4.2.2.4, p.27 4.2.2.5, p.27 4.2.2.6, p.27 4.2.2.7, p.27 4.2.2.11, p.28 4.2.2.12, p.28</p>	<ul style="list-style-type: none"> The Sections have been modified to better align with the OECD guidance documents. Following a thorough review and consultation, the word "should" has been changed to "shall".
<p>4.2.1.10, p.25</p>	<ul style="list-style-type: none"> Subsection 4.2.1.10, now mandates that Certified Entities develop their RBC Policy based on input from internal and external stakeholders, in line with the OECD guidance documents.

	<p>However, acknowledging the challenges this may impose on SMEs, additional guidance has been included:</p> <ul style="list-style-type: none"> • “The extent of stakeholder engagement required shall be proportional to the scale and operational context of the Certified Entity. Smaller Certified Entities may demonstrate compliance effectively through engagement with a few key internal and external stakeholders. At the same time, larger Certified Entities shall prioritise and ensure more extensive engagement with both internal and external stakeholders, reflecting the complexity and breadth of their operations.”
<p>4.3.1.2, pp.28-29 4.3.1.4, p.30 4.3.1.7, pp.30-31 4.3.1.9, pp.31</p>	<ul style="list-style-type: none"> • The Sections have been modified to better align with the OECD guidance documents. Following a thorough review and consultation, the word "should" has been changed to "shall".
<p>4.3.1.2, pp.28-29</p>	<ul style="list-style-type: none"> • Section 4.3.1.2. <i>Sector and Subsector Risks</i> has been revised to better align with OECD guidance and to provide greater clarity.
<p>4.3.1.4, p.30</p>	<ul style="list-style-type: none"> • In Section 4.3.1.4 Risks Regarding Regions, part of the section has been revised to ensure greater clarity, and the following wording has been included: "Governance, socio-economic, and industry factors like weak governance...". • An additional example has been included: “For example, high rates of migrant labour is a risk factor for many risk modules like child labour, forced labour, non-compliance with wage legislation and sexual harassment.”
<p>4.3.2.1, p.32</p>	<ul style="list-style-type: none"> • Section 4, <i>Due Diligence Framework</i>, including subsection 4.3 on <i>Identifying and Assessing Adverse Impacts (Step 2)</i> and subsection 4.3.2 on <i>Self-Assessment of Certified Entity’s Own Operations</i>, has been updated. A new sentence has been added to subsection 4.3.2.1: “...to determine the extent of risks and actual impact, and such assessments shall be tailored to the severity and likelihood of the risks of harm.”
<p>4.3.3.2, p.35</p>	<ul style="list-style-type: none"> • Section 4, <i>Due Diligence Framework</i>, including subsection 4.3 on <i>Identifying and Assessing Adverse Impacts (Step 2)</i> and subsection 4.3.3 on <i>Assess Suppliers with a Higher Risk of Harm at the Site Level</i>, has been updated. Subsection 4.3.3.2 on <i>Remoteness, Assurances, and Prioritising Risks</i> has been modified as follows:

	<ul style="list-style-type: none"> ○ “Certain high-risk activities, such as raw material production (e.g., cotton growing), are often conducted by upstream suppliers beyond direct contractual relationships. It may not always be practical for the Certified Entity to directly assess these upstream suppliers. However, the Certified Entity shall require robust assurances from its suppliers, including mid-stream enterprises and those at choke points, ensuring that prioritised upstream suppliers and their associated risks are being effectively identified and addressed. Alternatively, the Certified Entity can collaborate with credible initiatives to ensure those risks are managed. While the Certified Entity is encouraged not to mandate specific initiatives without covering associated costs, it is encouraged to recognise a range of collaborative due diligence tools. GOTS certification can support responsible sourcing efforts, particularly where direct influence over suppliers is limited. While GOTS addresses material risks, companies must maintain proactive engagement with their suppliers, ensuring both adherence to ethical standards and fostering mutual accountability.”
<p>4.3.3.4, p.36</p>	<ul style="list-style-type: none"> • Section 4, <i>Due Diligence Framework</i>, including subsection 4.3 on <i>Identifying and Assessing Adverse Impacts (Step 2)</i> and subsection 4.3.3 on <i>Assessing Suppliers with a Higher Risk of Harm at the Site Level</i>, has been updated. Subsection 4.3.3.4 on <i>Methodology and GOTS System Synergy</i> has been modified as follows: <ul style="list-style-type: none"> ○ “The methods used for assessment—such as facility inspections, document reviews, interviews, focus groups, or worker surveys—must align with the scope and nature of risks. For instance, a technical inspection is necessary for assessing fire and building safety, while assessing gender-based violence risks requires techniques that ensure safe participation, such as off-site focus groups. For compliance with GOTS Human Rights and Social Criteria, workers’ interviews shall be the primary information source, with the involvement of workers, trade unions, and their representatives in the assessment process where feasible, particularly for labour and human rights impacts.” • The Sections have been modified to better align with the OECD guidance documents. Following a thorough review and consultation, the word "should" has been changed to "shall".
<p>4.3.3.5 to 4.3.3.11, pp.36-38</p>	<ul style="list-style-type: none"> • Section 4, <i>Due Diligence Framework</i>, including subsection 4.3 on <i>Identifying and Assessing Adverse Impacts (Step 2)</i> and subsection 4.3.3 on <i>Assessing Suppliers with a Higher Risk of Harm at the Site Level</i>, has been updated. Subsection 4.3.3.5 has been modified, and new

	<p>subsections have been added: 4.3.3.6 on <i>Legitimacy</i>, 4.3.3.7 on <i>Accessibility</i>, 4.3.3.8 <i>Predictability</i>, 4.3.3.9 <i>Equitability</i>, 4.3.3.10 <i>Transparency</i>, and 4.3.3.11 <i>Dialogue-Based</i>.</p> <ul style="list-style-type: none"> • These changes better align with the <i>OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector (2018)</i> and the <i>UN Guiding Principles on Business and Human Rights (2011)</i> regarding operational-level grievance mechanisms. • This enables Certified Entities to better assess the establishment and effectiveness of operational-level grievance mechanisms. • The numbering of the subsections has been modified accordingly.
<p>4.3.3.12, p.38 4.3.3.14, p.38 4.4.1.7, p.42 4.4.2.17, pp.44-45 4.4.2.18, p.45 4.5.1.7, p.47 4.5.1.8, p.47 4.5.2.6, p.48 4.5.2.7, pp.48-49 4.6.1.1, p.49 4.6.2.7, p.52</p>	<ul style="list-style-type: none"> • The wording has been modified to better align with the OECD guidance documents. Following a thorough review and consultation, the word "should" has been changed to "shall".
<p>4.7.1.1, p.53</p>	<ul style="list-style-type: none"> • Subsection 4.7.1.1 has been modified with the addition: "...This shall take the form of a functional and effective operational-level grievance mechanism. An operational-level grievance mechanism is a formalised means through which individuals or groups can raise concerns about the impact an enterprise has on them—including, but not exclusively, on their human rights—and can seek remedy. The Certified Entity shall investigate complaints from workers or third parties and take any necessary corrective measures..." • As the actual definition of Operational Level Grievance Mechanisms was not previously covered, this definition was added in line with the OECD guidance documents.
<p>4.7.1.4, p.53 4.7.1.5, p.53 4.7.1.6, pp. 53-54 4.7.1.8, p.54 4.7.1.11, p.54</p>	<ul style="list-style-type: none"> • Subsections 4.7.1.4 to 4.7.1.6, 4.7.1.8, and 4.7.1.11 have been modified to better align with OECD guidance documents. Following a thorough review, the word "should" has been changed to "shall," converting recommendations into mandatory requirements for Certified Entities.

<p>4.7.2.1, pp.54-55</p>	<ul style="list-style-type: none"> • The wording has been modified to better align with the OECD guidance documents. Following a thorough review and consultation, the word "should" has been changed to "shall". • A new phrase has been added: "...Supply chain grievance mechanisms include, for example, back-up mechanisms by brands for supplier facilities..."
<p>4.7.2.3, pp.55-56 4.7.2.4, p.56 4.7.2.6, p.56 4.7.2.7, p.56 4.7.2.8, p.57 4.7.2.9, p.57 4.7.2.11, p.57</p>	<ul style="list-style-type: none"> • The wording has been modified to better align with the OECD guidance documents. Following a thorough review and consultation, the word "should" has been changed to "shall".