



GLOBAL ORGANIC TEXTILE STANDARD  
ECOLOGY & SOCIAL RESPONSIBILITY

# GOTS DUE DILIGENCE HANDBOOK FOR AUDITORS

VERSION 1.0

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**GOTS Due Diligence Handbook for Auditors, v.1.0, released on 19 November 2024.**

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- “**shall**” indicates a mandatory requirement
- “**should**” indicates a recommendation
- “**may**” indicates a permission
- “**can**” indicates a possibility or capability

### **Availability of Documents:**

This Handbook, GOTS, the Manual for the Implementation of GOTS and GOTS Due Diligence Handbook for Certified Entities, reference documents, and any further relevant public information as released by Global Standard gGmbH are available for public download on the [GOTS website](#).

### **ABOUT GOTS**

The Global Organic Textile Standard (GOTS) is operated by Global Standard gemeinnützige GmbH, a not-for-profit organisation incorporated in Germany in 2002.

### **Vision**

Our Vision is a world where all textiles are produced in accordance with the principles of health, ecology, fairness and care to enhance people’s lives and the environment. Organic textiles are an integral part of this holistic approach.

### **Mission**

Our mission is to ensure the highest level of social and environmental impact in textile value chains through voluntary sustainability standards and related activities.

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# TABLE OF CONTENTS

1	<b>INTRODUCTION.....</b>	<b>4</b>
1.1	Background.....	4
1.2	Objectives and Scope.....	5
1.3	GOTS Audit as a Conformity Assessment Exercise.....	6
2	<b>AUDIT TECHNIQUES.....</b>	<b>12</b>
2.1	Information Sources and Verification Techniques.....	12
2.2	Gender Perspectives and Cultural Sensitivity in Audits.....	13
2.3	Preparation and Desk Research.....	14
2.4	Worker Interviews.....	16
2.4.1	General Principles.....	16
2.4.2	Selection of Workers and Sample Size.....	17
2.4.3	Conduct of an Interview.....	17
2.5	Management Interviews.....	19
2.6	Document Review.....	20
2.7	Facility Walkthrough.....	20
2.8	Spot Checks, Corroboration and Reliability.....	22
2.9	Classification of Non-Compliance as Critical, Major or Minor.....	23
2.10	Challenges Arising from the Audited Entity Itself.....	25
2.11	Audit Report.....	26
3	<b>GUIDELINES FOR ASSESSMENT OF DUE DILIGENCE CRITERIA IN GOTS 7.0.....</b>	<b>27</b>
3.1.	'Stress Testing' Policies.....	27
3.2.	Guidance to Sections 1.2.7 and 1.2.8: Essentials of Due Diligence.....	28
3.3.	Guidance to Section 4.1: Due Diligence Management Process and Six Steps Framework.....	30
4	<b>ASSESSMENT OF GOTS 7.0 HUMAN RIGHTS AND SOCIAL CRITERIA.....</b>	<b>33</b>
4.1.	Link between Auditing Human Rights and Social Criteria and Due Diligence Criteria.....	33
4.2.	Auditing Compliance with Section 4.4.1 Scope.....	34
4.3.	Auditing Compliance with Section 4.4.2 Forced Labour.....	36
4.4.	Auditing Compliance with Section 4.4.3 Child Labour.....	39
4.5.	Auditing Compliance with Section 4.4.4 Discrimination, Harassment and Violence.....	42
4.6.	Auditing Compliance with Section 4.4.5 Gender Equality.....	45
4.7.	Auditing Compliance with Section 4.4.6 Freedom of Association and Collective Bargaining.....	48
4.8.	Auditing Compliance with Section 4.4.7 Occupational Health and Safety (OHS).....	51
4.9.	Auditing Compliance with Section 4.4.8 Remuneration and Assessment of the Living Wage Gap.....	55
4.10.	Auditing Compliance with Section 4.4.9 Working Time.....	58
4.11.	Auditing Compliance with section 4.4.10 No Precarious Employment is Provided.....	61
4.12.	Auditing Compliance with Section 4.4.11 Migrant Workers.....	64
4.13.	Auditing Compliance with Section 4.4.12 Homeworkers.....	67
4.14.	Auditing Compliance with Section 4.4.13 Social Compliance Management.....	69
Annex 1.	Example Checklist: Compliance with the GOTS Due Diligence Criteria.....	71

# 1 INTRODUCTION

## 1.1 BACKGROUND

- 1.1.1. The Global Organic Textile Standard version 7.0 (GOTS 7.0)<sup>1</sup> and the Manual for the Implementation of GOTS<sup>2</sup> (hereinafter Implementation Manual) provide a comprehensive set of criteria that emphasise the highest regard for human rights and social responsibility. GOTS 7.0 and the Manual for the Implementation of GOTS are supplemented by the GOTS Due Diligence Handbook for Certified Entities.<sup>3</sup> Together, these documents elaborate a six-step due diligence framework to keep pace with global changes in the business and human rights landscape. Human rights and social audits are an integral, fundamental part of the GOTS framework, helping Certified Entities to identify, prevent and mitigate adverse human rights and environmental impacts.
- 1.1.2. GOTS 7.0 Human Rights and Social Criteria are based on internationally recognised frameworks such as the United Nations Guiding Principles on Business and Human Rights (UNGPs);<sup>4</sup> the OECD Due Diligence Guidance for Responsible Business Conduct;<sup>5</sup> the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector;<sup>6</sup> and International Labour Organisation Conventions, Recommendations and other instruments. These instruments provide a foundation for responsible business conduct and respect for human rights in global supply chains.
- 1.1.3. The evolving landscape of global regulations increasingly requires respect for human rights in business operations. On April 24, 2024, the European Parliament approved the groundbreaking EU Corporate Sustainability Due Diligence Directive (CSDDD). This landmark directive introduces mandatory human rights and environmental due diligence for large companies operating within the EU, significantly raising the bar for corporate accountability. The CSDDD requires companies with over 1,000 employees and €450 million in annual worldwide net turnover to identify, prevent, mitigate, and account for adverse human rights and environmental impacts in their operations and value chains. It also empowers regulators to enforce these obligations and allows victims to seek justice in the courts of the EU member-states. Other examples of such legislation include Germany's Supply Chain Act,<sup>7</sup> France's Duty of Vigilance Law,<sup>8</sup> and Norway's Transparency Act.<sup>9</sup> These laws require companies to conduct rigorous due diligence to assess their impact on human rights and the environment. GOTS 7.0 requires Certified Entities to respect universally recognised human rights and follow the emerging legal obligations under the CSDDD and other due diligence laws.

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<sup>1</sup> Global Standard gemeinnützige GmbH, [Global Organic Textile Standard Version 7.0 \(2023\)](#).

<sup>2</sup> Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#).

<sup>3</sup> Global Standard gemeinnützige GmbH, [Due Diligence Handbook for Certified Entities Version 1.1 \(2024\)](#).

<sup>4</sup> United Nations, [Guiding Principles on Business and Human Rights: Implementing the United Nations 'Protect, Respect and Remedy' Framework \(2011\)](#).

<sup>5</sup> OECD, [Due Diligence Guidance for Responsible Business Conduct \(2018\)](#).

<sup>6</sup> OECD, [Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector \(2018\)](#).

<sup>7</sup> Germany, [Gesetz über die unternehmerischen Sorgfaltspflichten in Lieferketten \(Supply Chain Act\) \(2021\)](#).

<sup>8</sup> France, [Loi relative au devoir de vigilance des sociétés mères et des entreprises donneuses d'ordre \(Vigilance Act\) \(2017\)](#).

<sup>9</sup> Norway, [Act Relating to Enterprises' Transparency and Work on Fundamental Human Rights and Decent Working Conditions \(Transparency Act\) \(2022\)](#).

## 1.2 OBJECTIVES AND SCOPE

- 1.2.1. This Handbook aims to equip auditors with the knowledge and tools necessary to effectively audit GOTS 7.0 Due Diligence, Human Rights and Social Criteria. It also aims to enable GOTS-Approved Certification Bodies (CBs) to conduct high-quality audits that ensure effective verification of compliance with the GOTS 7.0 criteria.
- 1.2.2. The purpose of this Handbook is to assist GOTS Approved Certification Bodies' auditors in effectively auditing the Due Diligence, Human Rights, and Social Criteria of GOTS 7.0. This applies to audits of organisations seeking to obtain GOTS certification or those undergoing their surveillance annual audits. The contents of this document are intended to provide guidance and recommendations to Certification Bodies in designing and performing their due diligence, human rights and social audit plans. This document is intended to supplement the audit procedures established by Certification Bodies. As with any guidance document, the contents should not be considered the only resource in the process.
- 1.2.3. Several factors need to be considered when planning and conducting a human rights and social compliance audit, especially due diligence. They include the scope of the organisation's operations, supply chains, contractors, subcontractors, local context, local and national legislation and implementation status, past experience, culture, language and customs. It should be used as part of an overall audit process, interrelated with audited enterprises' due diligence process, to verify compliance with GOTS requirements. The provisions in this Handbook are indicative. The Handbook respects and relies on existing systems at the CB and auditor level and aims to complement them with practical support. It remains the responsibility of the Certification Body's Accreditation Body to assess whether audits comply with the GOTS criteria. Certification Bodies are responsible for ensuring that all GOTS 7.0 criteria are met and shall develop effective internal systems and protocols to verify compliance.
- 1.2.4. Certification Bodies and their auditors, when assessing compliance with Due Diligence Criteria, shall verify that Certified Entities implement Section 4.1 of GOTS 7.0, adhere to the guidance provided in the Implementation Manual, and follow the provisions set out in the GOTS Due Diligence Handbook for Certified Entities.<sup>10</sup> The guidance and interpretations within the GOTS Due Diligence Handbook for Certified Entities form an integral component of the due diligence framework. GOTS Due Diligence Handbook for Certified Entities shall be used in conjunction with the relevant OECD Due Diligence Guidance.
- 1.2.5. Certification Bodies shall, therefore, consider the guidance and interpretations in the GOTS Due Diligence Handbook for Certified Entities as authoritative when verifying compliance with the GOTS Due Diligence Criteria. GOTS Approved Certification Bodies shall also consider auditors' guidance as set out in this present Handbook or as otherwise provided by the Global Standard gGmbH.
- 1.2.6. *Auditor Qualifications and Training:* This Handbook underlines the importance of developing auditors' skills and cultural competence to assess compliance with GOTS 7.0. According to the GOTS Approval Procedure and Requirements for Certification Bodies,<sup>11</sup> auditors shall have in-depth knowledge and expertise in auditing Human Rights and Social Criteria listed in GOTS 7.0. Auditors shall be familiar with the specifics of the textile industry. They shall have completed an appropriate auditor training course, such as the SA8000 Basic Auditor Course, the GOTS SAI Training Programme, or other GOTS-approved courses. Global Standard gGmbH may further require auditors to take additional training programs to ensure the coherence and quality of GOTS audits worldwide.

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<sup>10</sup> See Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2](#), guidance on Section 1.2.8.

<sup>11</sup> Global Standard gemeinnützige GmbH, GOTS Approval Procedure and Requirements for Certification Bodies (available on the Global Standard website).

- 1.2.7. *Gender and Cultural perspective:* Auditors shall be able to adapt to different cultural contexts and demonstrate cultural sensitivity. Certification Bodies shall work towards achieving a balanced gender representation among auditors, which is essential for conducting effective audits. Therefore, Certification Bodies shall devote sufficient resources to recruiting and training auditors of all genders with the necessary skills.
- 1.2.8. The objectives outlined in this section form the foundation for the conformity assessment process described in Section 1.3 below. The steps of conformity assessment – including selection, determination, review, and decision – are designed to ensure that all relevant GOTS criteria are thoroughly evaluated. By establishing a clear framework, the conformity assessment process ensures that Certification Bodies and auditors can systematically verify compliance with GOTS criteria, thereby fulfilling the aims of effective due diligence, human rights, and social audits.

### 1.3 GOTS AUDIT AS A CONFORMITY ASSESSMENT EXERCISE

- 1.3.1. *Introduction to Conformity Assessment:* The GOTS audit process constitutes a conformity assessment exercise aligned with the principles outlined in ISO/IEC 17000:2020. The international standards ISO 17000<sup>12</sup>, 17067<sup>13</sup> and 19011<sup>14</sup> provide a framework for understanding and conducting conformity assessment activities, which are directly relevant to the GOTS audit process. This conformity assessment approach directly supports the objectives outlined in Section 1.2, ensuring a systematic evaluation of compliance with GOTS criteria and promoting consistency across all audits.
- 1.3.2. *Definition of Conformity Assessment:* Conformity assessment is the demonstration that specified requirements relating to a product, process, system, person, or body are fulfilled. In the context of GOTS, this means demonstrating that companies and their facilities meet the established GOTS criteria for organic textile production, processing, and labelling. The primary purpose of GOTS audits is to gather relevant information about companies and their products in order to objectively evaluate the extent to which the specified requirements of the GOTS are fulfilled. This gives confidence to all stakeholders - consumers, retailers, brands, and regulatory bodies - that GOTS-certified products and processes truly meet the standard's requirements. This confidence is crucial for maintaining the integrity and credibility of the GOTS certification system. For example, through worker interviews, document reviews, and site inspections, the auditor assesses whether the facility meets GOTS Human Rights and Social Criteria, such as ensuring compliance with remuneration and living wage requirements, safe working conditions, and the absence of child labour.
- 1.3.3. *The Functional Approach to Conformity Assessment:* GOTS audits are a fundamental part of the functional approach to conformity assessment. This approach consists of the following functions and activities: selection, determination, review, decision, and attestation. These functions are iterative and may be repeated in surveillance activities to maintain the validity of conformity over time. The functional approach ensures a systematic and thorough assessment of compliance with GOTS criteria. In practice, this approach ensures that Certification Bodies and auditors prepare and plan the audit process according to the specific context of each Certified Entity, adapting to different types of operations (processors, manufacturers, and traders) and ensuring that all relevant aspects of the Standard are reviewed for the corresponding type of operation. For example, an auditor assessing a large textile factory with multiple production lines is expected to:
- Select representative samples from different stages of production,
  - Determine compliance through various methods (e.g., document review, site inspection, worker interviews), and

<sup>12</sup> ISO/IEC 17000:2020. (2020). Conformity assessment – Vocabulary and general principles.

<sup>13</sup> ISO/IEC 17067:2013. (2013). Conformity assessment – Fundamentals of product certification and guidelines for product certification schemes.

<sup>14</sup> ISO 19011:2018. (2018). Guidelines for auditing management systems.

- c. Review findings and analyse if the selection and determination activities and the result of these activities fulfil the requirements of the GOTS criteria.
- 1.3.4. *Selection:* Selection encompasses planning and preparation activities that serve as essential steps for the subsequent determination function. These activities ensure that all necessary information is gathered effectively, setting a solid foundation for the determination phase. In the context of a GOTS audit, this includes:
- a. Identifying the object of conformity assessment (e.g., specific GOTS-certified products, processes, or the entire management system),
  - b. Considering the specified requirements (GOTS criteria),
  - c. Choosing appropriate assessment procedures (e.g., document review, on-site inspection, worker interviews),
  - d. Identifying necessary information and documentation from the Certified Entity.
- 1.3.5. *Sampling:* Sampling may be necessary when assessing large-scale operations or multiple sites. Auditors should ensure that the selected sample is representative of the entire operation. When conducting sampling regarding GOTS Human Rights and Social Criteria and GOTS Due Diligence Criteria, auditors should consider Section 3.1. of this Handbook concerning ‘stress-testing’ entity’s policies.

Selection Category	Details
Product Selection	An auditor at a garment factory selects a range of GOTS-certified products from different product categories to ensure a representative sample for traceability and quality checks. <sup>15</sup>
Production Process Selection	At a vertically integrated facility, the auditor identifies key processes (e.g., spinning, knitting, dyeing, finishing) to be assessed in detail.
Document Selection	The auditor requests specific documents such as organic fibre purchase records, chemical inventory lists, and worker timecards for review.
Interview Selection	The auditor selects a diverse group of workers for interviews, ensuring representation across departments, shifts, genders, and employment status (e.g., permanent, temporary, migrant workers).
Site Selection	For a company with multiple production sites, the auditor selects specific locations based on risk factors, production volume, and previous audit results.

- 1.3.6. *Determination:* Determination activities are undertaken to develop complete information regarding the fulfilment of GOTS requirements. The information gathered during the selection phase directly informs the methods used in the determination phase, ensuring the assessment is targeted and effective. The findings from the determination phase also serve as the basis for the subsequent review phase, where auditors critically assess whether all GOTS criteria have been comprehensively met. In a GOTS audit, these may include:
- a. Document review (Please refer to Section 2.6 of this Handbook),
  - b. On-site inspection and facility walkthrough (Please refer to Section 2.7 of this Handbook),

<sup>15</sup> See Section 5.2.3 of [Global Organic Textile Standard Version 7.0 \(2023\)](#) which provides that “Testing frequency, type and number of samples are to be established according to the risk assessment.”

- c. Worker and management interviews (Please refer to Sections 2.4 and 2.5),
- d. Testing of products or materials (if applicable) (Please refer to Section 5.2. of GOTS 7.0<sup>16</sup>).

1.3.7. Auditors should be aware that some determination activities may overlap between "testing" and "inspection" categories. The key is to ensure that all relevant GOTS criteria are adequately assessed, regardless of the terminology used.

Audit Activity	Details
Document Review	An auditor examines purchase records to verify the organic status of cotton, cross-referencing transaction certificates with incoming material logs.
Facility Walkthrough (On-site inspection)	During a facility walkthrough, the auditor observes the storage and handling of chemicals, checking for proper labelling, segregation of GOTS-approved and non-approved substances, and safety measures.
Worker Interviews	The auditor conducts confidential interviews with workers to assess their understanding of grievance procedures, verify wage payments, and inquire about working hours.
Management Interviews	The auditor discusses the company's due diligence processes with senior management, reviewing risk assessment procedures and mitigation strategies.
Product Testing	The auditor selects finished GOTS-certified products for residue testing to verify compliance with chemical restrictions.
Process Verification	The auditor observes the wastewater treatment process, reviewing operational logs and test reports to ensure compliance with GOTS environmental criteria.

- 1.3.8. *Review:* This is the final stage of verification before sharing the findings obtained during the determination stage with a certifier (a person different from the one conducting the audit) for the decision on whether the specified requirements have been met. Auditors should carefully review all information gathered during the determination phase to ensure a comprehensive assessment of compliance with GOTS criteria. This thorough review provides the basis for an informed, objective decision-making process, ensuring that all evidence is accurately considered before certification decisions are made.
- 1.3.9. *Decision:* Based on the review, a decision is made regarding the Certified Entity's compliance with GOTS requirements.<sup>17</sup> This decision shall be objective and based solely on the evidence gathered during the audit.
- 1.3.10. *Attestation:* The conformity assessment results are communicated through attestation. Once the GOTS audits have been conducted and the Certification Body has made a decision, an attestation is issued. This takes the form of a Scope Certificate confirming that the requirements of the GOTS standard have been met.<sup>18</sup>

<sup>16</sup> See Section 5.2 of [Global Organic Textile Standard Version 7.0 \(2023\)](#) which sets requirements concerning "Testing of Technical Quality Parameters and Residues of GOTS Goods, Additional Fibres and Accessories".

<sup>17</sup> See Section 2.3.1. of [Global Organic Textile Standard Version 7.0 \(2023\)](#) which provides: "Processors, manufacturers, traders and retailers that have demonstrated their ability to comply with the relevant GOTS criteria in the corresponding certification procedure to an Approved Certifier receive a GOTS Scope Certificate (SC) issued in accordance with the Policy for the Issuance of Scope Certificates."

<sup>18</sup> See [Policy for Issuance of Scope Certificates](#) which provides detailed instructions with regard to policies, layout, format and text for issuing Scope Certificates (SCs).



Audit Phase	Details
Review	The auditor compiles and analyses all findings from document reviews, on-site inspections, and interviews. They identify any discrepancies or non-conformities, such as inconsistencies between worker statements and time records regarding overtime hours.
Certification Decision	The audit report is submitted to the Certification Body, which makes the final decision on issuing or renewing the GOTS Scope Certificate. For example, they may grant certification with conditions requiring the facility to address minor non-conformities within a specified timeframe.
Attestation	The auditor prepares a detailed audit report outlining their findings, including areas of compliance, non-conformities and their severity, recommendations for improvement, and corrective action requests.
Communication of Results	The Certification Body communicates the audit results and certification decision to the Certified Entity. This may include issuing a new or renewed GOTS Scope Certificate and providing guidance on addressing any non-conformities.

1.3.11. *Surveillance*: GOTS certification requires ongoing conformity assessment through regular surveillance audits. These follow the same functional approach but may have a more focused scope than initial certification audits. Surveillance aims to ensure continued compliance with GOTS requirements and verify that any previously identified non-conformities have been adequately addressed.<sup>19</sup>

1.3.12. *Frequency and Timing of Surveillance Audits*: Surveillance audits are typically conducted annually, but the frequency may be adjusted based on risk factors.

<i>Examples:</i>	A facility with a history of compliance or located in low-risk areas might have extended intervals between surveillance audits.
	Unannounced audits may be conducted if there are concerns about compliance.

1.3.13. *Scope of Surveillance Audits*: While surveillance audits cover all aspects of GOTS compliance, they shall focus on:

- a. Areas of change since the last audit,
- b. Previously identified non-conformities and corrective actions,
- c. High-risk areas specific to the facility or sector.

1.3.14. Surveillance activities may include:

- a. Targeted sampling based on risk assessment,
- b. Review of changes in the Certified Entity's operations or management systems,
- c. Verification of the implementation of corrective actions from previous audits.

<sup>19</sup> See Section 2.2.2 of [Global Organic Textile Standard Version 7.0 \(2023\)](#) which provides that "Certification shall be based on an on-site annual inspection cycle, including possible additional unannounced inspections based on a risk assessment of the operations".

1.3.15. *Handling of Non-conformities:* When non-conformities are identified during surveillance audits, the process typically involves:

- a. Classification of non-conformities into critical, major and minor (Please refer to Section 2.9 of this Handbook),
- b. Setting timelines for corrective actions,
- c. Verification of corrective actions (which may be done remotely or during the next on-site audit).

*Example:* During a surveillance audit, an auditor finds that a facility has started using a new chemical that is not GOTS-approved. This is classified as a major non-conformity. The facility is given 30 days to replace the chemical with a GOTS-approved alternative and provide evidence of the change. The auditor then verifies this corrective action through a review of updated chemical inventories and purchase records.

1.3.16. *Continuous Improvement:* Surveillance audits also provide an opportunity to assess the Certified Entity's commitment to continuous improvement. Auditors should look for evidence that the entity is:

- a. Proactively addressing potential compliance issues,
- b. Implementing best practices beyond minimum GOTS requirements,
- c. Investing in training and capacity building for workers and management.

*Example:* During a surveillance audit, an auditor notes that a garment factory has implemented an advanced wastewater management system that goes beyond GOTS requirements, demonstrating a commitment to continuous improvement in sustainability practices.

1.3.17. *Reporting and Decision-Making:* The results of surveillance audits feed into the overall conformity assessment process:

- a. Auditors prepare a surveillance audit report, highlighting any changes, non-conformities, and improvements,
- b. The Certification Body reviews the report and decides on the continuation of certification,
- c. If serious non-conformities are found, the Certification Body may suspend or withdraw certification until issues are resolved.

*Example:* Based on a surveillance audit report showing multiple major non-conformities in social compliance, a Certification Body might suspend a facility's GOTS certification, giving them 60 days to implement corrective actions before a follow-up audit to reinstate certification.



- 1.3.18. Principles governing Conformity Assessment include impartiality, competence, responsibility, openness, confidentiality and responsiveness to complaints.
- a. *Impartiality*: Auditors shall remain objective and base their assessments solely on evidence,
  - b. *Competence*: Auditors shall have the necessary skills, knowledge, and experience to conduct GOTS audits effectively,
  - c. *Responsibility*: While auditors assess conformity, the Certified Entity shall remain responsible for compliance with GOTS requirements,
  - d. *Openness*: The audit process shall be transparent, with clear communication between auditors and the Certified Entity,
  - e. *Confidentiality*: Auditors shall respect the confidentiality of information obtained during the audit process,
  - f. *Responsiveness to complaints*: There shall be a process for addressing complaints about the audit process or results.

## 2 AUDIT TECHNIQUES

### 2.1 INFORMATION SOURCES AND VERIFICATION TECHNIQUES

- 2.1.1. GOTS auditors shall employ a methodical, systematic, and functional approach to assess and verify compliance with the GOTS criteria. This approach requires gathering and analysing evidence from multiple sources to form comprehensive audit conclusions.

#### **Sources of Information**

- 2.1.2. *Workers:* Worker interviews constitute the cornerstone of the auditing process and serve as the primary source of information. Workers provide first-hand accounts of their personal experiences, workplace conditions, working practices, and the implementation of the Certified Entity's policies and procedures.
- 2.1.3. *Management:* Management provides strategic insights into organisational policies, implementation approaches, and compliance strategies, and compliance with GOTS requirements. Their input is vital for understanding how the Certified Entity aims to meet the standard.
- 2.1.4. *Working conditions:* A direct assessment of the physical layout, social and welfare facilities, and the overall working environment shall provide essential insight into the practical application of safety and welfare measures.
- 2.1.5. *Documents:* Documents review shall be critical for verifying the Certified Entity's policies on Responsible Business Conduct, due diligence records, and efforts to address potential and actual adverse impacts. Documents provide tangible evidence of compliance with policies, procedures, and organisational efforts to meet GOTS requirements.
- 2.1.6. *Trade unions, local NGOs, and other relevant stakeholders:* External stakeholders, including trade unions and NGOs, offer independent perspectives on labour practices and workers' rights and overall compliance with the GOTS criteria. Engaging with these stakeholders is essential for understanding the broader operational context of the Certified Entity and verifying the effectiveness of its stakeholder engagement processes.

#### **Verification Techniques**

- 2.2.1. *Worker Interviews:* Worker interviews verify practical implementation and assess the effectiveness of policies and procedures related to compliance with GOTS Human Rights and Social Criteria and assess the effectiveness of grievance mechanisms and remediation processes. Structured, semi-structured, or unstructured interviews shall be used to assess workers' understanding and experience of their work conditions, policies, and practices.
- 2.2.2. *Management Interviews:* Management interviews assess understanding and implementation of due diligence processes, risk assessment methodologies, and mitigation strategies. These interviews shall assess management's understanding, interpretation, and application of GOTS requirements.
- 2.2.3. *Facility Walkthrough:* A comprehensive physical inspection of the facility shall provide important insights into actual working conditions and compliance with occupational health and safety standards. On-site observations are crucial for verifying adherence to GOTS Environmental Criteria, including waste management (e.g. water, sludge, solid), chemical management, air emissions management and worker safety measures. Auditors shall focus on areas identified as high-risk in the Certified Entity's due diligence process.
- 2.2.4. *Document Review:* Comprehensive document review establishes concrete evidence of compliance and demonstrates systematic implementation. Auditors shall verify the existence and implementation of the Policy on Responsible Business Conduct, environmental management policies, and records that demonstrate tracking of due diligence implementation and outcomes.

- 2.2.5. *Engagement with union representatives, local NGOs and other relevant stakeholders:* Engagement with trade unions, civil society organisations, and community representatives provides independent verification and additional perspectives on workplace conditions, labour practices, respect for workers' rights, and other human rights impacts. Auditors shall verify the Certified Entity's stakeholder engagement processes and the effectiveness of grievance mechanisms.
- 2.2.6. *Corroboration:* Auditors shall determine compliance or non-compliance through systematic corroboration of information from multiple sources. Auditors shall adopt an evidence-based approach when reaching audit conclusions and findings. This process shall ensure the objectivity, credibility, and validity of the audit results.

## 2.2 GENDER PERSPECTIVES AND CULTURAL SENSITIVITY IN AUDITS

- 2.2.1. Gender awareness and cultural sensitivity in audits require recognition that acceptable dialogue between male and female interlocutors varies significantly across countries, regions, and situations, reflecting diverse social and cultural norms. This awareness becomes particularly crucial when addressing gender-sensitive issues central to human rights and social compliance audits, including but not limited to workplace harassment, discrimination, and gender-specific health and safety concerns. Auditors shall be mindful of the social and cultural context in which they are operating, including the expectations around gender interactions. For example, in some cultures, it may be appropriate for male auditors to interview female workers, while in others, this may be considered inappropriate or offensive. This sensitivity becomes especially crucial when addressing issues such as provisions for pregnant women, menstrual hygiene, breastfeeding facilities and time, or cases of sexual and gender-based harassment, abuse, or violence.
- 2.2.2. *Composition of Audit Teams:* Audit teams shall strive to maintain gender balance, particularly in culturally sensitive contexts, ensuring appropriate representation of female and male auditors. Ideally, the team shall comprise an equal number of female and male auditors or at least a proportionate number of female auditors relative to the demographics of the female workforce in the audited company. While GOTS acknowledges that achieving gender balance in employment is primarily the responsibility of the Certification Body, individual auditors shall make every effort to ensure female auditors are part of the audit team whenever possible.
- 2.2.3. *Interview Techniques and Considerations:* During on-site audits, particularly in culturally sensitive contexts, Certification Bodies shall assign female auditors to interview female workers and female management personnel whenever possible. When female auditors are not available, Certification Bodies shall consider alternative approaches, including:
- Remote interviews conducted by female auditors,
  - Group interviews with female participants,
  - Use of local female interpreters or facilitators,
  - Other culturally appropriate accommodations.
- 2.2.4. *Ensuring Interviewee Safety, Comfort, and Informed Consent:* Prioritising the well-being and rights of interviewees is critical when conducting ethical and effective audits, particularly on gender-sensitive matters. Auditors shall:
- a. Pay close attention to the interviewee's comfort throughout the interview process,
  - b. Be mindful of how the interviewee's social environment and company culture might influence their willingness to participate,
  - c. Obtain informed consent from the interviewee before proceeding with the interview,
  - d. Clearly communicate that the interviewee has the right to decline to answer any questions that make them uncomfortable,

- e. Approach interviews with care, emotional intelligence, sensitivity, and empathy, particularly when discussing sensitive topics,
- f. Ensure two-way and responsive communication, actively listening to and acknowledging the interviewee's experiences and concerns.

2.2.5. *Gender-Specific Risks and Compliance:* Auditors shall thoroughly evaluate compliance with gender-related requirements, those outlined in GOTS 7.0, Sections 4.4.4 (Discrimination, Harassment, and Violence) and 4.4.5 (Gender Equality). Auditors shall be aware that risks within the textile sector often differ for men and women, with women disproportionately affected. Special attention shall be paid to the following gender-specific issues:

- a. Discrimination: Assess whether women experience any form of discrimination in hiring, promotion, or daily work practices,
- b. Precarious employment: Evaluate whether women are more likely to be in precarious, informal, or irregular employment positions than men,
- c. Remuneration and wage disparity: Investigate whether women are paid lower wages than men for comparable work,
- d. Protection of pregnant women: Examine whether adequate protections and benefits are in place for pregnant women and new mothers, ensuring equality of opportunity with male colleagues,
- e. Occupational health and safety: Assess whether women's specific health and safety needs are adequately addressed in the workplace,
- f. Harassment and violence: Pay particular attention to workplace harassment, especially affecting low-income female workers who may be more vulnerable.

**Key Considerations for Gender-Sensitive Auditing:**

- Maintain appropriate gender representation in audit teams,
- Respect cultural norms while ensuring thorough assessment,
- Protect confidentiality and safety of workers,
- Address gender-specific workplace risks,
- Ensure appropriate interview conditions,
- Document gender-related findings systematically.

## 2.3 PREPARATION AND DESK RESEARCH

2.3.1. *Guidance for Auditors:* This section provides guidance for auditors to prepare for the audit and conduct desk research. It emphasises the importance of understanding the Certified Entity's context, reviewing previous audit reports, examining relevant documents, developing a flexible audit plan, and establishing contact with the organisation and relevant stakeholders prior to the audit. The success of an audit depends on the auditor's thorough preparation and effective desk research before the audit begins.

2.3.2. *Understanding the Context:* Auditors shall familiarise themselves with the Certified Entity's context and background. This includes the type of operation, supply chains, size, structure, workforce demographics, geographical locations, relevant legislation, and social and cultural context. GOTS Human Rights and Social Criteria require adherence to the source that offers workers the best protection, whether from national laws, collective bargaining agreements, recognised industry standards, international labour standards such as International Labour Organisation (ILO) conventions, or internationally recognised human rights. Auditors shall be well-versed in these instruments relevant to the audit. If the audit is conducted in a foreign country, the quality can be enhanced by involving a local auditor knowledgeable about local

laws, such as through the Certification Body's local office. Auditors shall also identify the major risks for the Certified Entity, considering the likelihood and severity of potential negative impacts. GOTS' Due Diligence Criteria require due diligence to be proportionate to the Certified Entity's specific circumstances, including size.<sup>20</sup> Understanding these factors helps anticipate potential areas of non-compliance and informs the audit planning and execution.

- 2.3.3. *Previous Audit Reports:* Auditors shall review any previous audit reports to understand the Certified Entity's past performance and areas of non-compliance, including any agreements reached on resolving non-compliance by the Certified Entity and previous auditors. Auditors shall check for recurring issues, as these may indicate systemic problems or deeper root causes of labour abuses that are more challenging to address but still require attention. If the company has switched Certification Bodies and the current body does not have prior reports, auditors shall request such reports from the Certified Entity or the previous Certification Body. In cases where the authenticity of reports is in doubt, auditors shall verify them with the Certification Body that issued them.
- 2.3.4. *Documents Review:* Auditors shall obtain and review documents relating to the organisation and its management systems. These may include legal certifications or authorisations for operations, company policies (such as those on responsible business conduct), procedures, records, reports, site layout plans, worker rosters, and essential records on workforce numbers. Auditors shall also review documents generated through the Certified Entity's due diligence process. They shall identify any gaps, inconsistencies, or areas presenting substantial risks, particularly in terms of likelihood and severity.
- 2.3.5. *Developing an Audit Plan:* An audit plan shall outline the risk areas to be audited, the methods to be employed, the resources required, and the estimated time needed to complete the audit. Auditors shall allocate sufficient time for all necessary verification techniques, including facility walkthroughs, worker interviews (with appropriate sample sizes; see Section 3.3.3), management interviews, and, if required, interviews with stakeholders such as trade union representatives. The audit plan shall also include time for document reviews.
- 2.3.6. *Linking the Audit Plan to Relevant Risks:* The audit plan shall be based on a risk assessment, which includes known sector and subsector risks, product-related and country-specific risks, and the Certified Entity's business and sourcing models. GOTS addresses many sector-specific risks in the textile industry (see GOTS 7.0 Section 4.4). The audit plan shall prioritise the most significant risks, considering both the likelihood and severity of harm. Auditors shall also consider additional risks, including subsector risks, that may not be covered but still pose potential negative impacts. Depending on the Certified Entity's operations, auditors may need to assess risks related to animal welfare, land rights, and husbandry. Auditors shall also consider country-specific factors, such as the prevalence of migrant labour, which may increase risks of child labour, forced labour, wage violations, and sexual harassment. The Certified Entity's sourcing model shall be taken into account. For instance, a large number of suppliers may increase exposure to harm within the supply chain. Similarly, business model factors that could increase the likelihood or scope of risks shall be considered.
- 2.3.7. *Adapting the Checklists and Sample Questions:* Some Certification Bodies have developed standardised checklists and sample interview questions, offering a consistent framework while allowing modifications based on specific circumstances. Auditors shall adapt these checklists and questions as necessary. The sample checklist in Annex 1 of this Handbook should be considered when developing or modifying checklists. Additionally, each section of the Handbook that addresses auditing a specific GOTS requirement includes a set of questions to stress-test company policies. If sample questions are used during interviews, the interview

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<sup>20</sup> See Section 4.1.2 of [Global Organic Textile Standard Version 7.0 \(2023\)](#) which provides that "The requirement to conduct due diligence process applies to all GOTS Certified Entities. Nevertheless, when assessing whether this requirement is met the size, operational context, ownership and structure of the Certified Entity may be taken into account".

should remain flexible to allow natural dialogue and enable interviewees to express themselves freely. More generally, auditors shall ensure their audit plan is flexible enough to accommodate unforeseen issues or circumstances that may arise during the audit.

- 2.3.8. *Make Contact:* Auditors should contact the entity to share and confirm the audit plan, as well as discuss any potential issues or concerns. This is also an opportunity to request additional information or documents needed for the audit. Auditors shall use this opportunity to organise and finalise logistics with the company for the on-site component of the audit. The timing and level of contact will depend on whether the audit is announced or unannounced.
- 2.3.9. *Stakeholder Engagement:* Based on desk research, auditors should consider engaging with external stakeholders to identify the Certified Entity's potential impacts on people and the environment. Stakeholders may include trade unions, supply chain partners, local communities, non-governmental organisations (NGOs), and other groups affected or potentially affected by the Certified Entity's activities.

## 2.4 WORKER INTERVIEWS

### 2.1.1 GENERAL PRINCIPLES

- 2.4.1.1. *Guiding Principles:* While each worker interview presents unique circumstances, all interviews shall adhere to four core principles: systematic fact-finding, information corroboration, protection of the interviewee's dignity and safety, and maintenance of impartiality. The key principles for conducting effective worker interviews are outlined below.
- 2.4.1.2. *Privacy and Independence:* Interviews shall be conducted in private settings to ensure confidentiality and encourage independent responses. This approach minimises the risk of false or exaggerated claims and creates an environment conducive to honest dialogue. Auditors shall verify information by cross-referencing details from other employees to corroborate incidents and ensure consistency across accounts.
- 2.4.1.3. *Detail Orientation:* Auditors shall focus on gathering specific details, including names, ages, locations, times, and other relevant descriptions. This detailed approach helps identify misleading statements and distinguishes personal experiences from hearsay. Repetition or clarification of previously provided information can reveal inconsistencies. Cross-checking details with other interviewees strengthens the validity of statements.
- 2.4.1.4. *Sensitivity and Consent:* Auditors shall approach interviewees with particular care and sensitivity, especially those who have experienced abuse or trauma. The timing and setting of interviews require careful consideration to ensure interviewee comfort and safety. Auditors shall clearly explain the purpose and scope of the interview, obtain informed consent, and guarantee anonymity and confidentiality. Informed consent means the interviewee understands how the information provided will be used. The interviewee should have the right to decline to answer any question or to end the interview at any time.
- 2.4.1.5. *Language Skills:* Interviews shall be conducted in a language in which the interviewee demonstrates fluency, preferably their native language. When the auditor lacks fluency in the interviewee's language, a qualified and impartial interpreter shall facilitate precise communication, enabling accurate follow-up questions when needed.
- 2.4.1.6. *Mode of Communication:* Face-to-face interviews shall be prioritised whenever possible to ensure optimal communication and observation of non-verbal cues. When in-person interviews prove unfeasible, such as during remote audits, alternative modes of communication may be employed. The selected interview mode shall be properly documented in the audit report with appropriate justification.



## 2.1.2 SELECTION OF WORKERS AND SAMPLE SIZE

- 2.4.2.1. *Representative Sample:* Auditors shall ensure that the sample of workers interviewed is representative of the facility's workforce. This includes workers from different organisational divisions, performing various functions, working different shifts, and workers with varying tenures – from long-term employees to recent hires. Auditors shall also include individuals from diverse demographic groups, such as different age groups, genders, nationalities, ethnicities, cultures, socioeconomic backgrounds, and union membership status.
- 2.4.2.2. *Selection Methodology:* It is recommended that approximately half of the worker sample be selected based on documentation, such as the company's roster, employment contracts, pay slips, time records, leave records, training records, and accident/injury records. The remaining portion of the sample may be selected during the facility walkthrough.
- 2.4.2.3. *Inclusion of Vulnerable Groups:* Auditors shall include individuals from vulnerable groups (groups that require particularised protection) within the workforce, such as young workers, expectant mothers, workers with disabilities, and migrant workers. Representatives of workers' organisations or trade union members, as well as individuals from minority groups, should also be included. Union members can provide insights from a broader group of workers, offering valuable perspectives for the audit.
- 2.4.2.4. *Sample Size:* The following table outlines the suggested minimum sample size of workers to be interviewed based on the total number of workers in the organisation. The sample includes both individual and group interviews.

Number of Workers	Number of Workers	Group Interview	Total
1-50	5	0	5
<b>51-100</b>	3	1 Group x 3 Workers	6
101-200	4	1 Group x 4 Workers	8
<b>201-400</b>	6	1 Group x 4 Workers	10
401-750	6	2 Group x 4 Workers	14
<b>751-1000</b>	8	2 Group x 4 Workers	16
1000-3000	10	3 Group x 4 Workers	22
<b>3001-5000</b>	12	4 Group x 4 Workers	28
5000+	14	5 Group x 4 Workers	34

## 2.1.3 CONDUCT OF AN INTERVIEW

- 2.4.3.1. *Purpose of Worker Interviews:* Worker interviews are a critical component of the GOTS audit process, providing insight into the actual working conditions and practices within a facility. These interviews allow auditors to verify information gathered through other audit methods and identify issues that may not be visible through document review or site inspection. Auditors shall follow the guidelines below to ensure interviews are conducted respectfully, effectively, and consistently with GOTS principles, protecting the well-being of the interviewees.

## Preparation and Setting

- 2.4.3.2. *Timing and Process:* Auditors shall avoid revealing the selected worker sample before the interview begins and shall initiate the interview process immediately after selection to prevent workers from being coached on answering questions.
- 2.4.3.3. *Gender Sensitivity:* Female auditors shall conduct interviews with female workers whenever possible, considering cultural and social norms.
- 2.4.3.4. *Early Interviews:* Auditors should consider scheduling some worker interviews early in the audit process, allowing sufficient time to corroborate information with other verification techniques. Interviews can be spread across the audit duration to ensure findings from document reviews or site inspections can be addressed in subsequent interviews.
- 2.4.3.5. *Confidentiality:* Interviews shall be conducted in a secure environment, away from management. If necessary, interviews may be conducted off-site to ensure privacy.
- 2.4.3.6. *Equality in the Interview Setting:* Auditors shall maintain a balanced setting during interviews, avoiding any power dynamics. For instance, avoid seating arrangements that create physical barriers or power imbalances between the auditor and the interviewee.

## Initiating the Interview

- 2.4.3.7. *Building Trust:* Auditors should begin with a light conversation to create a relaxed atmosphere and build trust with the interviewee.
- 2.4.3.8. *Introduction and Purpose:* Auditors shall introduce themselves and clearly explain the purpose of the interview, stressing that it is not about evaluating the interviewee's personal performance but rather about verifying the company's compliance with GOTS criteria.
- 2.4.3.9. *Informed Consent:* Auditors shall obtain the worker's informed consent before the interview. If a worker feels uncomfortable, the sample may be adjusted.
- 2.4.3.10. *Confidentiality Assurance:* Auditors shall reassure the interviewees that their responses will remain confidential and that there will be no negative repercussions for providing information.
- 2.4.3.11. *Compensation for interview time:* Auditors shall confirm that the employer will pay for the time spent in the interview without any deductions.

## Conducting the Interview

- 2.4.3.12. *Interview Format:* Interviews shall follow a structured or semi-structured format, allowing flexibility for the conversation to flow naturally. Open-ended, non-leading questions should be asked first, followed by closed-ended, leading questions to verify specific points.
- 2.4.3.13. *Response Time:* Auditors shall give interviewees sufficient time to answer each question.
- 2.4.3.14. *Non-verbal cues:* Auditors shall pay attention to the interviewee's non-verbal expressions or body language.
- 2.4.3.15. *Group Interviews:* Auditors shall refrain from asking personal questions (e.g., salary, age, marital status) during group interviews.
- 2.4.3.16. *Gender Sensitivity:* Auditors shall remain sensitive to gender issues throughout the interview process.
- 2.4.3.17. *Duration of Interviews:* Individual interviews shall last 10-15 minutes, and group interviews 15-20 minutes. The actual duration should be adjusted at the auditor's discretion to ensure effective information collection.
- 2.4.3.18. *Closing:* Auditors shall thank the interviewees for their participation at the conclusion of the interview.

## Documentation and Confidentiality

2.4.3.19. *Recording Interviews:* Auditors shall not make audio or video recordings of the interview. When taking notes, auditors shall avoid including names or identifying details or use a system that allows for redaction to protect the anonymity of interviewees.

## General Considerations

2.4.3.20. *Respect:* Auditors shall conduct interviews with the utmost respect for the interviewee and the organisation being audited, minimising any disruption to production.

2.4.3.21. *Safety:* Auditors shall prioritise their own safety during the audit.

2.4.3.22. *Worker Safety:* Auditors shall also ensure that workers are not put in uncomfortable or dangerous situations.

2.4.3.23. *No Promises:* Auditors shall not offer or promise any benefits to the interviewees.

## 2.5 MANAGEMENT INTERVIEWS

2.5.1. *Purpose of Management Interviews:* Management interviews are a key component of the GOTS 7.0 human rights, social, and due diligence audit. They provide valuable insights into management's understanding of and commitment to, the GOTS Human Rights and Social Criteria, as well as the company's due diligence processes. The following guidelines ensure management interviews are conducted effectively, respectfully, and in accordance with GOTS principles.

2.5.2. *Approach to Interviews:* Auditors should treat management interviews as dialogues rather than interrogations, encouraging an open exchange of information. These interviews should be structured or semi-structured, allowing for flexibility so the conversation can unfold naturally and interviewees can express themselves freely. Open-ended, non-leading questions should be followed by closed-ended, leading questions to test specific points. The ultimate goal is to foster continuous improvement and commitment to GOTS Human Rights, Social, and Due Diligence Criteria.

2.5.3. *Selection of Interviewees:* Auditors shall select interviewees from senior management, management representatives, and key personnel relevant to the criteria under review, such as human resources or payroll personnel.

2.5.4. *Anonymity and Safety of Workers:* It is essential to maintain the anonymity and safety of all individuals involved. Employees who report non-compliance shall remain anonymous during management interviews to protect them from adverse consequences. Auditors shall ensure that appropriate measures are in place to protect employees.

2.5.5. *Gender Sensitivity:* In accordance with cultural and social norms, female auditors should conduct interviews with female management personnel where feasible.

2.5.6. *Respect and Dignity:* Auditors shall ensure that interviews are conducted with respect and dignity, both for the interviewee and the entity being audited.

2.5.7. *Objectives of the Interview:* The primary objectives of the management interview are to assess management's awareness of and commitment to workers' rights and the GOTS Human Rights and Social Criteria. Auditors shall also inquire about the company's due diligence and responsible business conduct policies and test these to evaluate their implementation in practice.

2.5.8. *Accurate Recording of Information:* Information obtained during the interview shall be accurately recorded and corroborated with other sources, such as worker interviews, union representatives, site observations, and relevant documentation.

- 2.5.9. *Closing the Interview:* Auditors shall thank interviewees for their information and cooperation at the conclusion of the interview.
- 2.5.10. *Duration of the Interview:* Management interviews should typically last between 30 and 60 minutes, depending on the complexity of the issues discussed and the size of the organisation. However, auditors shall use their discretion to extend or shorten this time as necessary to cover all relevant topics.

## 2.6 DOCUMENT REVIEW

- 2.6.1. *Purpose of Document Review:* Conducting a comprehensive document review is essential to GOTS Human Rights, Social, and Due Diligence auditing. It enables auditors to corroborate the information provided by the organisation and allows for a detailed understanding of its operations through record keeping. This process verifies information gathered from other sources, such as interviews and facility walkthroughs, thereby increasing the validity and reliability of the audit findings. By examining a broad range of documents, auditors can gain insights into the organisation's practices and compliance with GOTS 7.0 criteria, from personnel records to wage and hour documentation. Auditors shall review documentation generated in the ordinary course of business, covering at least the previous year.
- 2.6.2. *Document Types:* A typical audit will involve the review of various documents, including but not limited to legal authorisations and certificates, policies and procedures, personnel records, wage and hour records, training records, health and safety records, production records, complaint and disciplinary records, records generated as part of the Certified Entity's due diligence processes.<sup>21</sup>
- 2.6.3. *Advance Documentation List:* To streamline the process, auditors are advised to provide the Certified Entity with a list of required documents in advance, which should be included in the audit plan. Certified Entities should be able to provide these documents efficiently as part of their ongoing due diligence processes.
- 2.6.4. *Ensuring Reliability and Integrity:* Auditors shall verify the reliability and integrity of the documents provided. This includes checking the provenance and authenticity of the documents, as well as cross-referencing the information – particularly personnel-related data – with information obtained during interviews.
- 2.6.5. *Payroll Record Review:* A thorough examination of payroll records requires the auditor to review at least three pay periods: the most recent, a peak period, and a randomly selected period. Auditors shall cross-check for consistency between these records and the information obtained from employee and management interviews.
- 2.6.6. *Integration with Other Audit Techniques:* Document review should be seamlessly integrated with other audit techniques, such as interviews and facility walkthroughs. The aim is to corroborate findings and ensure a comprehensive and accurate audit report.

## 2.7 FACILITY WALKTHROUGH

- 2.7.1. *Purpose of the Facility Walkthrough:* The facility walkthrough enables auditors to directly inspect, assess, and understand the working environment, safety measures, and operational procedures. The following points provide guidance on conducting the walkthrough effectively.

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<sup>21</sup> See Global Standard gemeinnützige GmbH, [Due Diligence Handbook for Certified Entities Version 1.1 \(2024\)](#), Annex 1 The Checklist of the Documents and Records the Certified Entity Should Prepare to Effectively Document Compliance with GOTS Due Diligence Criteria, Annex 2 Data Required to Conduct Effective Due Diligence of the Certified Entity's Supply Chains.



- 2.7.2. *Accompaniment by Facility Guide:* Auditors shall conduct the facility walkthrough accompanied by a designated facility guide to ensure an accurate understanding of the operation and layout of the facility.
- 2.7.3. *Adherence to Safety Guidelines:* Auditors shall follow all safety guidelines and facility rules during the walkthrough.
- 2.7.4. *Comprehensive inspection:* Auditors shall conduct a thorough inspection of the entire facility, including production, storage, maintenance and utility areas, wastewater treatment and disposal areas, and worker areas such as the canteen, kitchen, restrooms, dormitories, childcare facilities, and medical care areas.
- 2.7.5. *Focus on Health and Safety:* Particular attention shall be paid to health and safety conditions, especially around potentially hazardous processes, to ensure that the facility provides a safe working environment for its employees.
- 2.7.6. *Inspection of Production and Storage Areas:* Auditors shall visit production and storage areas, including those where chemicals are stored, to gain an understanding of daily operations and the handling of potentially hazardous materials.
- 2.7.7. *Segregation of Organic and Conventional Materials:* Auditors shall evaluate the system used to segregate and separate organic from conventional products and materials at each stage of production, ensuring the integrity of the organic certification process.
- 2.7.8. *Review of Personal Protective Equipment (PPE):* Auditors shall review the use of personal protective equipment (PPE) to verify that worker safety is prioritised and that workers are properly equipped for their tasks
- 2.7.9. *Inspection of Effluent Treatment Plants (ETP):* Visiting the effluent treatment plant (ETP) inlet and outlet points, if applicable, provides direct insight into the facility's environmental impact and its compliance with environmental regulations.
- 2.7.10. *Collection of Photographic Evidence:* Auditors shall collect photographic evidence of both compliance and non-compliance during the walkthrough. This visual record substantiates the audit findings and can be included in the report or the Certification Body's electronic records.
- 2.7.11. *Assessment of Communication Strategies:* Auditors shall evaluate management's communication strategies, such as notice boards, educational posters, and displays of policies and procedures, to assess how effectively key information is disseminated to employees.
- 2.7.12. *Facility Perimeter Inspection:* Auditors shall visit the facility perimeter to gain a broader understanding of the premises, including potential environmental impacts or safety concerns.
- 2.7.13. *Impromptu Employee Interviews:* Conducting impromptu interviews with employees on standard topics, such as evacuation drills and first aid protocols, will help auditors assess workers' awareness of and adherence to safety procedures and emergency preparedness.
- 2.7.14. *Observation of Worker-Management Interactions:* Auditors shall observe and note interactions between workers and management during the walkthrough to gain insights into workplace dynamics.
- 2.7.15. *Environmental Practices:* In addition to the effluent treatment facilities, auditors shall observe other environmental practices such as solid waste management, air emissions management, in-door air quality, energy efficiency, and chemical management practices.
- 2.7.16. *Unannounced Walkthroughs:* Where possible, auditors should conduct unannounced or minimally announced walkthroughs to observe typical daily operations.
- 2.7.17. *Minimising Disruption to Production:* Auditors shall endeavour to minimise disruption to production caused by their audit activities and the facility walkthrough.

## 2.8 SPOT CHECKS, CORROBORATION AND RELIABILITY

- 2.8.1. This Section is intended to support the functional approach to GOTS audits as a conformity assessment exercise, as outlined above in Section 1.3. It is intended to provide more practical guidance and suggestions for auditors while conducting audits.
- 2.8.2. *Spot Checks and Triage:* In human rights and social audits, particularly when auditing due diligence, auditors shall assess a wide range of risk areas and issues. This should be done considering the sampling requirements outlined in Section 1.3. To implement this process efficiently while maintaining methodological rigour, auditors shall rely on spot checks and triage. This means selecting a few critical elements from each risk area to review. If these elements are carefully chosen, they should provide a meaningful overview of the company's overall compliance. Based on the findings, auditors shall adjust the audit focus accordingly. In essence, auditors select a few representative instances of the company's performance or non-compliance and then analyse these deeper if necessary.
- 2.8.3. *Natural Audit Progression:* Auditors shall perform spot checks and triage throughout the audit process. From the outset, auditors observe and compile information. For example, during the facility walkthrough, auditors should note whether everything appears compliant or whether there are potential issues for follow-up. As auditors proceed with other verification techniques, such as interviews, they shall further investigate and clarify whether these potential issues are real or can be dismissed.
- 2.8.4. *Corroboration Through Interviews:* As auditors conduct interviews, they shall seek confirmation from interviewees regarding potential issues. Once successive interviewees confirm that an issue is resolved or not problematic, auditors may move on to other areas. However, if successive interviewees indicate that an issue is indeed problematic or symptomatic of a deeper issue, auditors shall raise this with management and potentially open a non-compliance. This process forms the essence of corroborating information.
- 2.8.5. *Common Sense Approach:* Auditors should apply common sense when identifying potential issues. For example, if auditors feel unsafe during the facility walkthrough, workers will likely experience unsafe conditions. Similarly, auditors should ask common sense questions to clarify issues, such as how a particular process is implemented in practice or its real-world impact.
- 2.8.6. *Corroboration and Reliability:* Auditors' assessments of compliance or non-compliance with GOTS Human Rights and Social Criteria, as well as the GOTS Due Diligence Criteria, shall be based on facts or situations identified during the audit. Such findings shall be grounded in information that is corroborated and reliable. This means auditors shall collect sufficient independent sources that confirm the same information. Auditors should also assess whether these sources are reliable or credible.
- 2.8.7. *No Strict Threshold for Corroboration:* No strict threshold or specific combination of sources is required for corroboration. What matters is that the sources and information substantiate whether a fact or situation exists or does not exist and whether non-compliance with GOTS criteria has occurred. Certain issues, such as harassment or discrimination, may not be corroborated by other workers, management discussions, company records, or facility inspections. Auditors shall still take such concerns seriously, even if they are raised by only one individual, and address them accordingly.
- 2.8.8. *Evaluating Reliability:* Auditors shall evaluate the reliability and credibility of each source. This assessment considers the independence and objectivity of the source, as well as the accuracy and precision of the information provided. Factors auditors should consider include:
- The relationship between the interviewee and the subject matter,
  - When, where, and how the interviewee obtained the information,
  - Any potential biases, motivations, or prejudices of the interviewee,

- The interviewee's ability to accurately recall and describe events,
- The internal coherence, logic, and common sense of the information.

2.8.9. *First-Hand vs. Second-Hand Information:* Information is generally considered more reliable when it is direct or first-hand. This includes interviews where workers or management describe events they personally witnessed or experienced or documentation that directly records events or situations. Auditors shall ensure the authenticity and provenance of such documents. Similarly, auditors' own observations, such as during a facility walkthrough, can provide reliable first-hand evidence.

2.8.10. *Indirect or Second-Hand Information:* Information that is indirect or second-hand may be considered less reliable. For example, this occurs when interviewees describe events, they did not witness themselves but heard from others or when documentation is not a first-hand record of events. While second-hand information may still be valuable, auditors shall weigh it against more direct evidence and consider its reliability in context.

## 2.9 CLASSIFICATION OF NON-COMPLIANCE AS CRITICAL, MAJOR OR MINOR

2.9.1. *Identifying Non-Compliance:* Throughout the audit process, including spot checks, triage, and deeper analysis as required, auditors shall identify and open instances of non-compliance. Auditing is as much an art as it is a science, and over time, auditors develop a good intuition for identifying non-compliance. However, this intuition is grounded in common sense and asking simple, practical follow-up questions. Ultimately, non-compliance is a matter of the auditor's judgment.

2.9.2. *Key Questions to Ask:* Auditors shall ask themselves common sense questions to assess compliance:

- Is this a place where the auditors themselves would want to work?
- Does it seem like something is wrong?
- Does the auditor feel unsafe during the facility walkthrough, and if so, is it likely that workers are also unsafe?
- What are the practical impacts of a particular issue? Does the company's overall system address and prevent these impacts effectively?
- Does the company have any grievances or claims from workers, stakeholders, or entities further down its supply chain?

2.9.3. *Categorising Non-Compliance:* Non-compliance is identified when the information collected is insufficient to meet GOTS requirements or when it demonstrates a violation of these requirements. Non-compliances shall be categorised according to their severity and frequency and classified into three categories: Critical, Major, and Minor. These classifications are indicative, and the final classification shall be at the auditor's discretion. Auditors shall consider the context, potential impact, and the entity's response in determining the final classification.

2.9.4. *Constructive Dialogue:* Non-compliance should be opened with the aim of fostering constructive dialogue with the company's management. This dialogue should focus on how the company intends to rectify the situation, close the non-compliance, and improve its performance in the long term. Auditors should schedule a pre-closing meeting towards the end of the audit to discuss these issues so that management can address non-compliances within specified timeframes before the final closing meeting.

### 2.9.5. **Critical Non-Compliance**

2.9.5.1. *Severe Harm or Adverse Impact:* Non-compliance with GOTS requirements that has resulted in or is likely to result in severe harm or adverse impact on individuals, communities, or the environment. This includes any immediate danger to workers' lives and safety.

- 2.9.5.2. *Illegal Activities*: A gross violation of GOTS requirements that may involve illegal activities or evidence of criminal behaviour.
- 2.9.5.3. *Deception or Fraud*: Evidence of deliberate deception, manipulation, corruption, or fraud concerning GOTS requirements.
- 2.9.5.4. *Immediate Certification Withdrawal*: Any non-compliance that requires the immediate withdrawal of certification and potential suspension from the GOTS system.
- 2.9.6. **Major Non-Compliance**
- 2.9.6.1. *Complete Disregard of the Standard*: A requirement of the Standard has been completely disregarded or violated.
- 2.9.6.2. *Systemic Failure*: Evidence of a systemic failure or breakdown in the management or control systems required by the standard.
- 2.9.6.3. *Repeated Minor Non-Compliances*: Repeated minor non-compliances of the same nature that demonstrate a pattern of negligence or disregard for the standard.
- 2.9.6.4. *Significant Closure of Operations*: Any non-compliance that requires the closure of operations for a significant period (e.g., weeks) to rectify and close the non-compliance.
- 2.9.7. **Minor Non-Compliance**
- 2.9.7.1. *Minimal Harm or Impact*: The non-compliance has caused or is likely to cause no or minimal harm to individuals or communities or a minor impact on the environment.
- 2.9.7.2. *Partial Disregard of the Standard*: A requirement of the Standard has been partially ignored or not effectively implemented, but the non-compliance does not represent a systemic issue.
- 2.9.7.3. *Isolated Incident*: The non-compliance is an isolated incident and does not reflect the company's overall compliance with the standard.
- 2.9.7.4. *First-Time Non-Compliance*: A first-time non-compliance that is promptly identified and corrected by the organisation.
- 2.9.7.5. *Short-Term Disruption of Operations*: Any non-compliance that requires only partial or minor closure of operations for a short period (e.g., hours or days) to rectify and close the non-compliance.

**Case Study: Quantifiable Non-Compliance in Chemical Inputs and Environmental Criteria**

In this case study, the auditor checks the requirement for weaving oil to be free of heavy metals. This begins with an examination of the composition of the weaving oil, but also involves assessing the context and potential impact.

If the oil contains traces of heavy metals but is not connected to the knitting unit, the contaminated oil does not come into contact with the fabric and, ultimately, does not affect the garments. This situation could be classified as **minor non-compliance**. However, if the oil is used in a way that contaminates the fabric — for example, if it is connected to the knitting unit — then the situation could escalate to **major non-compliance**. This distinction is based on the technical aspects of the production process and is scientifically measurable.

While compliance with human rights and social criteria is less easily quantifiable, similar distinctions can be drawn for human rights and social criteria. For instance, non-compliance that affects workers may have varying degrees of impact, even though it is more challenging to measure scientifically.

Example given by a GOTS auditor



## 2.10 CHALLENGES ARISING FROM THE AUDITED ENTITY ITSELF

*“The reality on the ground is different from what is written on paper.”*

Quotation from a GOTS auditor

- 2.10.1. *Challenges Faced by Auditors:* Auditors should be aware that while many audited entities genuinely strive to engage in responsible business conduct and comply with human rights and social criteria, challenges may arise from the audited enterprises themselves. These challenges include pricing and business pressures, potential attempts to corrupt the audit process, or efforts to hide bad practices and manipulate the system.<sup>22</sup>
- 2.10.2. *Limited Resources:* One particular challenge is when the audited entity or the party paying for the audit allocates insufficient funds, or when the audit process itself lacks sufficient resources and time. This necessarily limits the audit’s effectiveness. GOTS does not expect auditors to solve this problem on their own, but it is essential to acknowledge the issue and ensure that audits are conducted carefully and professionally, even under these circumstances.
- 2.10.3. *Pressure and Manipulation:* When suppliers or audited entities pay for the audit, there may be an incentive for auditors to conduct less thorough investigations. In some cases, audited enterprises may attempt to bribe or manipulate auditors to overlook or hide findings. It is critical that auditors maintain their professionalism and carry out audits with integrity, resisting any attempts at manipulation.
- 2.10.4. *Attempts to Hide Bad Practices:* Certain entities may try to hide poor working conditions or abuses during audits, including by coaching interviewees or providing falsified documents. Some entities may even enlist external auditing consultancies to help them manipulate the audit process and prepare deceptive information to present to auditors.
- 2.10.5. *Identifying Coached Responses:* In this context, auditors shall pay close attention to interviewees’ non-verbal expressions and body language (see Section 2.4.3). If an auditor suspects a coached or fabricated response, they should ask probing questions to test the coherence and logic of the interviewee’s narrative. The goal is to ensure that the interviewee is sharing their own experiences rather than repeating something they have been instructed to say. GOTS auditors have described instances where, upon deeper questioning, workers revealed that the company had temporarily improved conditions for the audit, with plans to revert to non-compliant practices afterwards.
- 2.10.6. *Checking Document Authenticity:* Similarly, auditors should be vigilant in checking the provenance and authenticity of documents (see Section 2.6). While it may not be feasible to track every aspect of document metadata, auditors should seek to confirm basic details, such as which member of personnel or department produced a document. Auditors should be cautious if they encounter freshly printed documents in an otherwise dirty or disorganised environment or documents that record impossibly positive information or production statistics. A notable divergence between recorded information and the actual situation may indicate that the documents were fabricated solely for the audit. As a general rule: if something seems too good to be true, it likely isn’t.
- 2.10.7. *Structural Root Causes:* In many cases, these manipulative practices are symptoms of deeper structural root causes, which may also underpin the enterprise’s labour abuses, violations, or non-compliance with GOTS human rights, social and due diligence criteria. For example, buyers’ unfair purchasing practices may drive down prices, forcing enterprises into non-compliance. Auditors should remain alert for signs of such root causes, which may surface in

<sup>22</sup> See Human Rights Watch, [Obsessed with Audit Tools, Missing the Goal: Why Social Audits Can’t Fix Labour Rights Abuses in Global Supply Chains](#) (2022), pp. 4-6, 12 *et seq.*

company records or management interviews. In some cases, management may cite these underlying issues when explaining non-compliance. Auditors should engage in dialogue with management to explore how non-compliance can be addressed by tackling these root causes insofar as reasonably possible. Auditors are encouraged to include these findings in their reports and share information about root causes with their Certification Bodies and the Global Standard.

## 2.11 AUDIT REPORT

- 2.11.1. *Key Requirements for an Audit Report:* An audit report shall meet several key requirements to be effective and useful to the audited entity. The following are general recommendations for audit reports.
- 2.11.2. *Clear and Concise:* The report shall be written in clear, concise language that is easy to understand. It should avoid unnecessary jargon and technical terms. Where technical terms are necessary, they shall be clearly explained.
- 2.11.3. *Complete:* The report shall cover all areas included in the audit scope. It should address all relevant issues identified during the audit and provide an overview of the organisation's compliance and non-compliance with the relevant GOTS criteria.
- 2.11.4. *Objective and Impartial:* The audit report shall be objective, presenting findings, facts, and evidence in an unbiased manner. All conclusions and observations shall be based on information, data, and sources collected, corroborated, and assessed for reliability during the audit.
- 2.11.5. *Accurate:* The report shall accurately reflect the audit's findings. All facts, information, and data shall be verified and confirmed for accuracy.
- 2.11.6. *Evidence-Based:* Conclusions and recommendations in the report shall be based on evidence gathered during the audit. The report shall reference this evidence where appropriate.
- 2.11.7. *Constructive:* While the report must highlight non-compliance or areas of concern, it should also provide constructive suggestions for improvement. The purpose of the audit is not only to identify deficiencies but also to help the organisation improve its practices.
- 2.11.8. *Confidential:* The report shall respect the confidentiality of sensitive information and persons interviewed during the audit.
- 2.11.9. *Focus on Due Diligence:* The report shall detail how the company exercises due diligence in its operations and supply chains. It should assess the company's efforts to identify, prevent, mitigate, and address actual and potential adverse impacts. Recommendations on improving these efforts should be provided.
- 2.11.10. *Timely:* The report shall be delivered in a timely manner. Delays may lead to outdated information and hinder necessary actions or improvements.
- 2.11.11. *Follow-Up Process (Surveillance):* The report shall include a process for following up on the implementation of recommendations or necessary corrective actions.

## 3 GUIDELINES FOR ASSESSMENT OF DUE DILIGENCE CRITERIA IN GOTS 7.0

### 3.1. 'STRESS TESTING' POLICIES

- 3.1.1. *Introduction to Stress Testing:* In the due diligence process, auditing begins by examining the entity's responsible business conduct policies and then 'stress testing' these policies to assess how they are implemented in practice. This Section should be considered in conjunction with Section 1.3.5 of this Handbook concerning Sampling. Embedding responsible business conduct into policies and management systems is the first of six steps in the due diligence process. 'Stress testing' these policies and systems is a way to verify the remaining five steps of the due diligence process.

*"On paper, you can say anything. Don't stick to the things that are on the document, dig behind the documents."*

Quotation from a GOTS Auditor

- 3.1.2. *Asking Common Sense Questions:* Stress testing means asking simple, common-sense follow-up questions about the policies and how they are implemented. For instance, some entities may have rudimentary policies stating that human rights and social criteria shall be respected. However, upon further inquiry, it may become evident that company management and personnel lack a real understanding of these human rights or social criteria.
- 3.1.3. *Concrete Examples:* For any specific risk area or part of the entity's policy, auditors should ask management to provide one or two concrete examples of actions they actually take in line with the policy. If the responses suggest that these actions are not happening in reality, auditors should ask further probing questions. Some sample questions for stress testing policies are provided in Section 4 of this Handbook, which are organised by risk areas and further divided into questions for management, workers, and external stakeholders.
- 3.1.4. *Assessing the Due Diligence Process:* Auditors shall also inquire about the entity's due diligence process. For instance, regarding the second step of the due diligence process, auditors can ask how the entity identifies, assesses, and evaluates risks within its own operations and those of its suppliers. Does the entity require suppliers to sign off on human rights and social risk management, and do they conduct checks on suppliers? Auditors should ask these types of questions for all six steps of the due diligence process, including whether the company has an internal audit system, internal or external grievance mechanisms, how it hears and addresses supply chain complaints, and how it resolves grievances. Some key points to check are provided in *Annex 1: Checklist for Compliance with the GOTS Due Diligence Criteria*.
- 3.1.5. *Holistic View of Non-Compliances:* Auditing due diligence enables auditors to look at non-compliances holistically rather than as isolated issues. This allows auditors to see how structural root causes manifest at different points within the entity's business model and due diligence processes, offering a broader understanding of non-compliance.
- 3.1.6. *Smaller Companies and Micro-Level Entities:* Due diligence can be intimidating, particularly for smaller companies or micro-level entities, as it requires extra work. However, auditors should remember that the extent of due diligence varies by company size and other factors. Many smaller companies may already engage in practices fulfilling some due diligence requirements.
- 3.1.7. *Adapting the Due Diligence Process:* Although all GOTS Certified Entities are required to conduct due diligence, the six-step process is adapted to the specific circumstances of the entity, such as its size, business model, operational context, risk profile, and sourcing

strategies.<sup>57</sup> Due diligence should be seen as a shared responsibility, with larger companies – such as brand owners – supporting smaller companies down the supply chain. Larger companies are generally better resourced, often with specialised personnel, departments, and tools for due diligence. Their due diligence should cover not only their own operations but also those of their suppliers and subcontractors.<sup>24</sup> Auditors should check that this is happening when auditing larger companies, helping to alleviate the burden on smaller companies in the supply chain.

- 3.1.8. *Smaller Entities' Efforts:* Smaller entities can make meaningful progress by integrating due diligence into basic policies and management practices, even in simple ways. Early steps, such as addressing key social compliance issues and engaging openly with auditors on identified risks, provide a strong starting point. These actions show a commitment to responsible practices and build a foundation for more thorough due diligence and ongoing improvement.
- 3.1.9. *Benefit of Strong Due Diligence:* Due diligence is about systematically identifying, preventing, and addressing risks, such as human rights issues within the company or its supply chain. When a company consistently meets the GOTS Due Diligence Criteria, it shows a proactive approach to responsible business conduct. If auditors see that a company has a robust due diligence system, this can strengthen their confidence in the company's overall practices. This may be especially helpful if there are minor non-compliances (e.g., unintentional lapses in meeting human rights or social standards). A well-documented, ongoing due diligence process demonstrates that the company takes such matters seriously and is working to correct issues effectively.

### 3.2. GUIDANCE TO SECTIONS 1.2.7 AND 1.2.8: ESSENTIALS OF DUE DILIGENCE

- 3.2.1. *Overview of Due Diligence Auditing:* Auditing the due diligence criteria of GOTS 7.0, particularly Sections 1.2.7 and 1.2.8, requires a functional, comprehensive and structured approach, recognising the complexity of the textile supply chain. These sections outline the essential elements Certified Entities must incorporate into their due diligence processes, reflecting sector-specific risks and international best practices.<sup>25</sup> Auditors shall refer to the GOTS Due Diligence Handbook for Certified Entities for the full, comprehensive elements that Certified Entities shall incorporate into their due diligence.<sup>26</sup> The guidance and interpretations in the GOTS Due Diligence Handbook for Certified Entities are authoritative when verifying compliance with the GOTS due diligence criteria. Auditors shall verify these criteria by reviewing the Certified Entity's documented policies and due diligence procedures and cross-referencing them with other audit findings, such as interviews and supply chain data, to ensure they align with GOTS requirements.
- 3.2.2. *Preventive Measures:* Auditors should assess whether the Certified Entity has implemented preventive measures to proactively address potential adverse impacts on people, the environment and society. This includes checking whether policies, procedures, and resources are in place to ensure that the Certified Entity's activities, both directly and through business relations, don't cause or contribute to such impacts. If impacts cannot be entirely avoided, the focus should be on mitigating, preventing recurrence, and providing remedies where necessary. Prevention is fundamentally about fostering a culture of respect for human rights within the entity. Auditors shall verify these criteria by reviewing the Certified Entity's documented policies and due diligence procedures and cross-referencing them with other audit findings, such as interviews and supply chain data, to ensure they align with GOTS requirements.

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<sup>57</sup> OECD, [Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector](#) (2018), p. 26.

<sup>24</sup> Global Standard gemeinnützige GmbH, [Due Diligence Handbook for Certified Entities Version 1.1 \(2024\)](#), pp. 16-18.

<sup>25</sup> See Global Standard gemeinnützige GmbH, [Due Diligence Handbook for Certified Entities Version 1.1 \(2024\)](#), pp. 14-16.

<sup>26</sup> Global Standard gemeinnützige GmbH, [Due Diligence Handbook for Certified Entities Version 1.1 \(2024\)](#).

- 3.2.3. *A Dynamic Approach:* Due diligence is not a static process. Auditors shall verify that the Certified Entity adopts a dynamic approach to due diligence that is ongoing, responsive and adapts to the evolving circumstances, challenges and the Certified Entity's risk profile within its operations and the wider industry. Auditors should assess the Certified Entity's response to changes in regulatory requirements, industry-related risks, product developments, new business relationships, market conditions and stakeholder expectations. Auditors should assess – and, through the audit process, reinforce and contribute to – the Certified Entity's ability to learn from past experiences and continually improve its systems and processes. Auditors shall check for evidence of periodic reviews and updates to policies and procedures, examine records of regulatory changes, and interview relevant personnel to verify the Certified Entity's responsiveness to evolving risks.
- 3.2.4. *Risk-Based Measures:* It is critical that the Certified Entity's due diligence process is risk-based (i.e. more extensive for areas of higher risk). Auditors should assess how the company identifies, assesses and prioritises risks within its operations and supply chain. This includes considering whether they have a systematic and structured way of ranking risks proportionate to the likelihood and severity of potential impact and tailored strategies for specific risks and impacts, considering how they may affect different groups. Auditors shall review the Certified Entity's risk mapping or risk prioritisation frameworks and assess their consistency with identified sector-specific risks. Interviews with management should confirm whether these risks are being actively monitored and addressed.
- 3.2.5. *Meaningful Stakeholder Engagement:* Auditors should assess the entity's engagement with relevant stakeholders throughout the due diligence process. This means individuals or groups who may be affected by the company's activities and includes employees, customers, suppliers, and local communities. Two-way communication, timely sharing of information and good faith participation are necessary. The entity should demonstrate that it listens to these stakeholders, considers their input, uses this information to inform its due diligence process, and strives to recognise and meet stakeholder expectations. Auditors shall verify meaningful stakeholder engagement by reviewing records of communication with stakeholders, such as meeting minutes, surveys, or feedback forms, and by conducting interviews with both internal and external stakeholders to cross-check the Certified Entity's practices.
- 3.2.6. *Certified Entity-Specific Circumstances:* Auditors shall take into account the specific circumstances of the Certified Entity when checking due diligence. The scope and depth of due diligence required shall vary based on factors such as the Certified Entity's size, business model, ownership structure, operating context, position in supply chains, geographical areas, nature of operations, product types, and risk profile. Larger Certified Entities with extensive operations may require more formal and robust systems than smaller ones. Auditors shall verify that the due diligence processes are appropriately scaled by reviewing the Certified Entity's business structure and context-specific risks. Auditors should also ensure that the processes match the Certified Entity's size and operational complexity.
- 3.2.7. *Multiple Processes and Objectives:* Auditors shall consider whether the Certified Entity's due diligence processes are interrelated and comprehensive and address multiple objectives. This includes identifying, preventing and mitigating risks and adverse impacts; tracking implementation and results; communicating how these impacts are addressed in the company's operations, supply chain and other business relationships; but also, beyond that, seeking opportunities to make a positive contribution to social, environmental and governance objectives. Auditors shall verify these processes by reviewing reports on how the Certified Entity tracks the implementation of risk management strategies and assess if the entity is measuring its positive contributions to social, environmental, and governance goals.
- 3.2.8. *Ongoing Communication:* Auditors shall assess whether the company communicates regularly, effectively and transparently both internally and to external stakeholders about its due diligence process, findings, plans and responses to adverse impacts. This includes reporting on progress, challenges and achievements. Such communication demonstrates good faith and helps build trust. Auditors should review communication materials, such as internal reports, external statements, and progress updates, and interview employees and stakeholders to verify if the communication practices are consistent and transparent.

- 3.2.9. *Risk-Based Prioritisation:* Auditors shall verify that the Certified Entity's due diligence process allows for risk-based prioritisation by assessing the likelihood and severity of potential impacts. While it may not be feasible to address all identified risks simultaneously, the Certified Entity shall aim to address all issues in an orderly manner, following a thorough risk assessment. This ensures that less serious impacts are not neglected but are addressed in a prioritised systematic way. Auditors shall verify the prioritisation process by reviewing how risks are ranked and prioritised in the Certified Entity's risk assessments and ensuring that resources are allocated to address the most pressing risks first.
- 3.2.10. *No Shifting of Responsibilities:* Auditors shall verify that the entity's due diligence process does not result in a shift of responsibility away from the entity. The entity should accept responsibility for managing the impacts of its operations, whether they occur directly or in its supply chain. Auditors shall verify this by reviewing contractual agreements, supplier codes of conduct, and grievance mechanisms to ensure that the Certified Entity maintains accountability for its operations and does not transfer responsibilities to third parties.

### 3.3. GUIDANCE TO SECTION 4.1: DUE DILIGENCE MANAGEMENT PROCESS AND SIX STEPS FRAMEWORK

- 3.3.1. The following guidance is intended to assist auditors in effectively auditing the due diligence criteria set out in section 4.1 of GOTS 7.0. Auditors should refer to the GOTS Due Diligence Handbook for Certified Entities for the full, comprehensive elements that Certified Entities shall incorporate into their due diligence.<sup>27</sup> The guidance and interpretations in the GOTS Due Diligence Handbook for Certified Entities are authoritative when verifying compliance with the GOTS due diligence criteria.
- 3.3.2. The following guidance is also based on international UN and OECD frameworks and provides detailed recommendations for assessing a Certified Entity's compliance with the due diligence criteria in GOTS 7.0.
- 3.3.3. *Understanding the Certified Entity and its Context (Sections 4.1.1, 4.1.2):* The first step for the auditor is to thoroughly understand the Certified Entity, its context and its specific circumstances. This is principally achieved during the preparation and desk research stage of the audit. This should include the entity's size, business model, ownership structure, operating context, position in supply chains, geographical areas operated in, nature of operations, type of products or services, and risk profile. This step is critical as the due diligence process should be risk-based and appropriate to the entity's circumstances and context.
- 3.3.4. *Review of Policies and Management Systems (Sections 4.1.1 i., 4.1.4, 4.1.5):* The auditor shall review the Certified Entity's policies and management systems, focusing on how the due diligence process is embedded. This includes an evaluation of the Certified Entity's Policy on Responsible Business Conduct to ensure that it articulates its commitment to responsible business in its own operations and in its supply chain. The effectiveness of the management systems for conducting due diligence should also be assessed.<sup>28</sup>
- 3.3.5. *Evaluating the Identification of Adverse Impacts (Section 4.1.1 ii.):* The auditor shall review how the Certified Entity identifies actual or potential adverse impacts associated with its operations. This could include interviews with management on how they identify adverse impacts; also with workers, on how they experience such impacts, in reality, i.e. if there is a disjunction between what management is picking up and what the workers are experiencing; reviewing risk assessments, incident reports or other relevant documentation.<sup>29</sup>

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<sup>27</sup> Global Standard gemeinnützige GmbH, [Due Diligence Handbook for Certified Entities Version 1.1 \(2024\)](#).

<sup>28</sup> For detail, see Global Standard gemeinnützige GmbH, [Due Diligence Handbook for Certified Entities Version 1.1 \(2024\)](#), Section 4.2.

<sup>29</sup> For detail, see Global Standard gemeinnützige GmbH, [Due Diligence Handbook for Certified Entities Version 1.1 \(2024\)](#), Section 4.3.

- 3.3.6. *Evaluate the Response to Adverse Impacts (Section 4.1.1 iii.):* The auditor shall evaluate the Certified Entity's process for ceasing, preventing or mitigating adverse impacts. This could include interviews with management, but also workers as above; reviewing action plans, remediation efforts or other measures the Certified Entity takes to address identified impacts.<sup>30</sup>
- 3.3.7. *Evaluate the Tracking of Implementation and Results (Section 4.1.1 iv.):* The auditor shall review the certified organisation's methods for tracking the implementation and results of its due diligence process. This may include interviews with management; reviewing monitoring reports, key performance indicators or other tracking mechanisms.<sup>31</sup>
- 3.3.8. *Review of Communication Practices (Section 4.1.1 v.):* The auditor shall assess the Certified Entity's communication practices, particularly how it communicates its efforts to address these impacts. This could include interviews; a review of public disclosures, stakeholder engagement or internal communications.<sup>32</sup>
- 3.3.9. *Assessment of Remediation Procedures (Section 4.1.1 vi.):* The auditor shall assess the Certified Entity's process for enabling remediation, where appropriate. This could include interviews with management; also with workers, on how they experience the remediation procedures; reviewing of grievance mechanisms, compensation schemes, other remediation processes, and the entity's records of and public releases of complaints it has received as well as remedies it has provided through the foregoing mechanisms.<sup>33</sup>
- 3.3.10. *Evaluation of Continuous Improvement (Section 4.1.3):* The auditor should evaluate the Certified Entity's commitment to continuous improvement over time as part of the due diligence process. This could include interviews with management and workers; reviewing progress reports, comparison against previous audit reports, other evidence of improvement over time, and any lessons learned, for example, from the aforementioned grievance mechanisms and procedures, that the company has incorporated into its policies, monitoring and management systems or otherwise publicly shared.<sup>34</sup>
- 3.3.11. *Review of Oversight and Responsibility (Section 4.1.6):* The auditor shall verify that the oversight and responsibility for due diligence is assigned to relevant senior management. This includes interviewing those senior managers and directors; reviewing the founding instruments or decisions allocating that oversight and responsibility to them; reviewing the regular provision of training on relevant topics, including human and labour rights, to those responsible; as well as minutes and records of board meetings, or other regular or semi-regular management meetings, on the subject of responsible business conduct and due diligence.
- 3.3.12. *Assessment of Resources Allocation (clause 4.1.7):* The auditor shall assess whether the Certified Entity provides adequate support and resources to carry out the due diligence process and implement the responsible business conduct policy. As mentioned above, this may include interviews with management but also beyond management, (e.g., human resources departments or other departments that may be able to help quantify the personnel and amount of time the company dedicates to responsible business conduct and due diligence).

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<sup>30</sup> For detail, see Global Standard gemeinnützige GmbH, [Due Diligence Handbook for Certified Entities Version 1.1 \(2024\)](#), Section 4.4.

<sup>31</sup> For detail, see Global Standard gemeinnützige GmbH, [Due Diligence Handbook for Certified Entities Version 1.1 \(2024\)](#), Section 4.5.

<sup>32</sup> For detail, see Global Standard gemeinnützige GmbH, [Due Diligence Handbook for Certified Entities Version 1.1 \(2024\)](#), Section 4.6.

<sup>33</sup> For detail, see Global Standard gemeinnützige GmbH, [Due Diligence Handbook for Certified Entities Version 1.1 \(2024\)](#), Section 4.7, including particularly the sources of information set out in Sections 4.7.1.12, 4.7.2.12.

<sup>34</sup> See Global Standard gemeinnützige GmbH, [Due Diligence Handbook for Certified Entities Version 1.1 \(2024\)](#), sources of information set out in Sections 4.7.1.12, 4.7.2.12.

- 3.3.13. *Formulate Findings and Recommendations:* Based on the evidence gathered, the auditor shall formulate an opinion on the compliance of the Certified Entity with the due diligence criteria set out in GOTS 7.0 section 4.1 and relevant guidance stipulated in the Implementation Manual. Recommendations for improvement shall be made where appropriate. The ultimate objective is to ensure that the Certified Entity meets its commitments to mitigate any adverse impacts in its operations and in its supply chain. Guidance and feedback from the auditor can play an essential role in driving continuous improvement in the company's due diligence process.
- 3.3.14. Each of these steps shall be underpinned by an attitude of professional scepticism, an understanding of the specific context of the Certified Entity, and a commitment to the principles of responsible business conduct as outlined in GOTS 7.0, the Implementation Manual, the Due Diligence Handbook for Certified Entities and OECD Due Diligence Guidance.
- 3.3.15. It should be noted that this guidance serves as a general framework. The auditor may need to adapt or expand this approach based on the requirements of their Certification Body, the specifics of the audit engagement, the Certified Entity's circumstances, or new developments in due diligence and responsible business conduct.



## 4 ASSESSMENT OF GOTS 7.0 HUMAN RIGHTS AND SOCIAL CRITERIA

### 4.1. LINK BETWEEN AUDITING HUMAN RIGHTS AND SOCIAL CRITERIA AND DUE DILIGENCE CRITERIA

- 4.1.1. This section provides a structured framework to support a thorough and effective audit process, offering key guidance points to help auditors link each criterion and risk area with appropriate audit methodology and the Certified Entity's due diligence practices. This guidance is intended as a flexible resource; it is not exhaustive or prescriptive. Auditors should adapt it to the specific context of each audit, applying their professional expertise, judgement, and the procedures set by their Certification Body.
- 4.1.2. The audit process includes two key functions: (1) assessing the Certified Entity's compliance with GOTS substantive human rights and social criteria and (2) evaluating the Certified Entity's due diligence process. These two components, while complementary, have distinct purposes. Auditors should first focus on direct compliance with human rights and social standards by examining risk areas such as child labour, forced labour, discrimination, and working conditions. Once compliance is assessed, auditors then review the Certified Entity's due diligence process – its internal system for identifying risks, implementing preventive measures, and improving compliance over time. This approach allows auditors to form an independent judgement on compliance and then evaluate how well the Certified Entity's due diligence process aligns with both GOTS and international standards. Maintaining a clear separation between these tasks supports a balanced and objective audit and encourages continuous improvement in human rights practices.
- 4.1.3. In practical terms, the auditor shall first exercise independent judgment to determine if there are any non-compliances within specific risk areas. Once a non-compliance is identified, the auditor shall review the Certified Entity's response by "tracing the steps" the entity has taken to address the issue in line with due diligence requirements. Key questions in this review include:
- i. Was the risk area or issue embedded within the Certified Entity's responsible business conduct policies and management systems?
  - ii. Did the Certified Entity proactively identify and assess the issue as part of its own due diligence?
  - iii. Did the entity initiate steps to cease, prevent, or mitigate the risk of adverse impact or harm?
  - iv. How has the Certified Entity tracked the effectiveness and outcomes of these actions?
  - v. Has the entity communicated about the issue and its actions transparently with stakeholders?
  - vi. What steps, if any, has the Certified Entity taken to remedy the issue or contribute to remediation efforts?
- 4.1.4. If the Certified Entity demonstrates strong due diligence by addressing all six steps thoroughly, it may support the auditor's conclusion that the non-compliance has been responsibly managed and could be resolved. This level of due diligence, meeting all GOTS criteria, can be an important factor in determining whether the non-compliance can be closed, contributing positively to the final audit assessment.

#### **Key Considerations**

The focus should not be on penalising Certified Entities with solid human rights and social records simply because their due diligence processes are basic. Instead, Certified Entities should be encouraged to strengthen their due diligence efforts, as this will not only help them maintain or improve their human rights and social performance, but also enable them to achieve a positive audit outcome.

## 4.2. AUDITING COMPLIANCE WITH SECTION 4.4.1. SCOPE

- 4.2.1. The guidance provided in this section is intended to support auditors in verifying compliance with Section 4.4.1 of GOTS 7.0, which addresses human rights and social criteria. This guidance outlines best practices related to human and labour rights based on internationally recognised frameworks and conventions. It provides key focus areas to facilitate a comprehensive assessment of Certified Entities' policies, practices, and adherence to internationally recognised human rights.
- 4.2.2. Section 4.4.1 of GOTS 7.0 prioritises respect for human rights. Auditors shall, to the extent possible, verify that the Certified Entity does not participate in or enable human rights abuses and takes proactive measures to prevent or mitigate any potential negative impacts on human rights within its operations. Auditors shall place particular focus on the rights of vulnerable groups, including indigenous peoples, women, minorities, children, persons with disabilities, and migrant workers, to ensure that their rights are actively safeguarded throughout the Certified Entity's operations and supply chains.
- 4.2.3. The Certified Entity is expected to integrate principles from leading international frameworks, such as the International Bill of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines, and the International Labour Organisation (ILO) core labour standards, into its policies and practices. While auditors are not required to conduct an exhaustive assessment regarding each of the above instruments and frameworks, they should verify that these human rights principles are recognised, generally understood, and embedded within the Certified Entity's management systems and operational policies.
- 4.2.4. Auditors shall assess the Certified Entity's policies, procedures, and controls aimed at preventing and addressing human rights abuses. The Certified Entity is required to demonstrate an active commitment to managing and mitigating adverse impacts on human rights, including those that may arise indirectly through products, services, or business relationships. Auditors should confirm that policies include procedures for identifying risks, implementing preventive measures, and addressing any incidents of human rights abuses effectively and promptly.
- 4.2.5. Auditors shall verify that the Certified Entity's policies explicitly reference and respect the rights of vulnerable groups. Relevant international instruments, including the UN Declaration on the Rights of Indigenous Peoples, the Convention on the Rights of the Child, and the Convention on the Elimination of All Forms of Discrimination Against Women, should be incorporated into policies to reinforce protections for these groups. Auditors should confirm that these references are meaningful and effectively operationalised within the Certified Entity's practices.
- 4.2.6. The objective of the audit process extends beyond identifying non-compliance to encouraging the Certified Entity to cultivate a culture that actively respects and upholds human rights. Auditors shall engage in constructive dialogue with the Certified Entity, providing guidance to help the organisation align with the Human Rights and Social Criteria of GOTS 7.0. Through this collaborative approach, the auditing process supports continuous improvement in embedding human rights as a core value within the Certified Entity's operations.

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## Questions to stress test Certified Entity's Policies and Procedures

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### Section 4.4.1 – Scope

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#### Management Interview Guide

1. Does your company have a policy regarding respect for universal human rights? Does it refer to key instruments like UN Conventions, ILO Core Labour Standards, etc.?
2. What specific measures do you have in place to avoid causing or contributing to human rights abuses? How do you identify and prevent such risks?
3. Does your RBC policy and due diligence process cover vulnerable groups like women, minorities, indigenous groups, persons with disabilities, children, and migrant workers?
4. How do you engage external stakeholders like local communities in identifying potential adverse impacts related to operations?

#### Worker Interview Guide

1. Do you think the company respects your rights? Does it comply with the labour laws?
2. Does the company provide proper facilities and working conditions for vulnerable workers like pregnant women, disabled employees, etc?
3. If you have any concerns about unfair treatment or rights violations at work, do you have access to complaint mechanisms where you can safely report these issues?

#### External Stakeholder Interview Guide (optional)

1. From your experience, does the company respect the rights and dignity of communities impacted by its operations?
  2. Are you aware of any vulnerable groups, like indigenous tribes, disabled persons, etc, that are negatively impacted by the company's activities?
  3. Does the company engage with you to understand the risks their work may pose to communities and identify ways to prevent them?
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### 4.3. AUDITING COMPLIANCE WITH SECTION 4.4.2 FORCED LABOUR

4.3.1. The purpose of this Section is to provide a framework for auditing compliance with Section 4.4.2 of GOTS 7.0 on Forced Labour, focusing on identifying, preventing and mitigating forced labour risks within Certified Entities' operations and supply chains. These guidelines are designed to allow flexibility for adapting audit techniques to specific challenges while ensuring respect for human rights and addressing worker vulnerability in line with GOTS requirements.

#### Due Diligence Process

- 4.3.2. *Step 1 - Embedding responsible business conduct into policies and management systems:* Auditors shall verify that the Certified Entity has integrated a clear and comprehensive policy against forced labour within its management systems. This policy should be communicated to all employees, suppliers, and relevant stakeholders, and should define forced labour based on the ILO Conventions No. 29 and No. 105, and the Palermo Protocol of 2000.<sup>35</sup> Auditors should assess whether the policy is accessible to all relevant parties, with clear guidance on rights and responsibilities regarding forced labour prevention. Verification may include reviewing policy documentation, evaluating the extent of policy dissemination, and interviewing personnel to confirm understanding and adherence to the policy.
- 4.3.3. *Step 2 - Identifying and assessing adverse impacts in operations and supply chains:* Auditors shall verify that the Certified Entity has a robust process for identifying and assessing potential risks of forced labour within its operations and supply chains, incorporating the ILO's 11 Indicators of Forced Labour.<sup>36</sup> These indicators include abuse of vulnerability, deception, restriction of movement, isolation, physical and sexual violence, intimidation and threats, retention of identity documents, withholding of wages, debt bondage, abusive working and living conditions, and excessive overtime. Auditors should review the Certified Entity's risk assessment procedures to ensure they systematically evaluate each of these indicators and are sensitive to the specific contexts of both the Certified Entity and its supply chains. This includes examining recruitment practices, contract terms, and any working conditions that may indicate forced labour risks. Verification may also involve assessing the Certified Entity's understanding of its direct and indirect connections to these risks within its own operations and supply chain.
- 4.3.4. *Step 3 - Cease, prevent and mitigate adverse impacts:* Where risks of forced labour are identified, auditors shall assess the Certified Entity's strategies for ceasing, preventing, and mitigating these risks, with particular attention to measures addressing the ILO's indicators where risks may be present. Auditors should review action plans, preventive measures (such as responsible recruitment practices and protection of workers' documents), and resources allocated to mitigate forced labour risks. Evidence may include enhanced oversight within high-risk supply chain areas, worker education programmes, and specific contractual requirements to prevent forced labour.
- 4.3.5. *Step 4 - Tracking implementation and results:* Auditors shall verify if the Certified Entity has implemented robust tracking systems to monitor the effectiveness of its policies and measures against forced labour. Tracking should include monitoring for any signs related to the ILO's Forced Labour Indicators to ensure accurate identification and timely intervention. Auditors should assess whether the Certified Entity systematically reviews tracking data, such as recruitment records, worker grievances, and wage payment practices, to ensure compliance with relevant GOTS criteria and relevant international instruments prohibiting forced labour.
- 4.3.6. *Step 5 - Communicating how impacts are addressed:* Auditors shall evaluate the Certified Entity's approach to communicating its efforts to address forced labour risks. Communication

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<sup>35</sup> As mapped out in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.2.

<sup>36</sup> See International Labour Organization, [ILO Indicators of Forced Labour](#) (2012).

should be transparent, timely, and reference the entity's policies and steps taken to mitigate risks related to the ILO's indicators of forced labour. Auditors should examine the transparency of the Certified Entity's reports, public statements, or stakeholder updates, confirming they provide stakeholders with clear and relevant information on forced labour prevention measures and outcomes.

- 4.3.7. *Step 6 - Provide or cooperate in remediation where appropriate:* Auditors should assess whether the Certified Entity has established effective remediation procedures for any instances of involvement in forced labour, with reference to the ILO's indicators as part of the grievance process. This includes reviewing the Certified Entity's grievance mechanisms, ensuring they are accessible, confidential, and capable of addressing forced labour complaints, with a focus on remedying conditions aligned with the indicators (e.g., restitution of withheld wages, release of retained identity documents, etc.). Verification may include examining records of remedial actions, collaboration with relevant organisations, and follow-up measures to ensure the fair and respectful treatment of affected individuals and to prevent recurrence.

### **Auditing Techniques**

- 4.3.8. *Facility Walkthrough:* During the facility walkthrough, auditors should look for signs of forced labour, such as restricted access to exits, evidence of workers living on site, or other potential violations of workers' freedom of movement. Auditors should also verify that the company's forced labour policy is available in a visible place and in relevant languages and that workers can access safe and confidential grievance mechanisms.
- 4.3.9. *Worker Interviews:* Auditors should select a representative sample of workers to interview, covering different roles, shifts and types of employment, including those employed, contracted or subcontracted. Interview questions should explore workers' understanding of forced labour policies, their experience of working conditions, and their freedom to terminate their employment. Some GOTS auditors describe that, in their experience, a good way to broach this risk area in worker interviews is to ask workers questions along the lines of 'How did you come to work here?' In describing their story and career trajectory up to this employment, workers will reveal or tend to indicate the voluntariness of their employment. Auditors should pay close attention to the worker's non-verbal expressions or body language in case the worker is hiding the truth, for example, arising from fear, threats or coercion.<sup>37</sup>
- 4.3.10. *Management Interviews:* Auditors should interview relevant management to understand the company's commitment to mitigating the risks of forced labour and its procedures for addressing potential violations. The interviews should also examine how management ensures subcontractors and suppliers comply with the company's forced labour policy.
- 4.3.11. *Document Review:* Auditors should review inter alia workers' contracts, payroll records, how the company treats workers' identification documents and copies thereof, and records of any complaints or grievances related to forced labour. This stage ensures that the company's practices are consistent with its stated policy and the requirements of GOTS 7.0 section 4.4.2.

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<sup>37</sup> See Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.2.

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## Questions to stress test Certified Entity's Policies and Procedures

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### Section 4.4.2 Forced Labour

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#### Management Interview Guide

1. Does your company have policies and procedures in place to prevent forced labour in your operations and supply chains? Do these policies meet international standards such as ILO Conventions 29 and 105?
2. How do you ensure that workers have freely chosen their employment and are able to voluntarily end employment if they wish?
3. Could you describe any training or awareness programs conducted for management and staff to recognise and prevent potential forced labour practices?
4. Can you provide examples of how you communicate your zero-tolerance policy for forced labour to workers? How can workers safely report any instances of forced labour?

#### Worker Interview Guide

1. Were you provided with clear information about your rights and terms of employment before joining, and did you freely choose to work here without any form of pressure? Can you leave your job if you wish after providing reasonable notice?
2. Are you able to leave company housing or transportation freely? Are you aware of any colleagues who have faced restrictions?
3. Have you experienced or witnessed instances of forced labour, such as compulsory work or any form of punishment for not complying with work demands?
4. Do you feel safe reporting any forced labour concerns without fear of retaliation? Can you share any instances where you or your colleagues have used these mechanisms and your satisfaction with the response?

#### External Stakeholder Interview Guide (optional)

1. In your experience, does this company have adequate policies and oversight to prevent forced labour from occurring?
2. Have you dealt with any reports or instances suggesting the use of forced labour by this company, such as debt bondage, restriction of movement, or compulsory overtime?
3. If someone experienced forced labour related to this company's operations, do you think they would have access to an effective grievance mechanism?
4. How can this company better engage with external stakeholders to identify and prevent forced labour risks related to their operations?

## 4.4. AUDITING COMPLIANCE WITH SECTION 4.4.3 CHILD LABOUR

- 4.4.1. The purpose of this Section is to provide a framework for auditing compliance with Section 4.4.4 of GOTS 7.0 on Child Labour, focusing on identifying, preventing, and mitigating child labour risks. This includes ensuring that no children are engaged in work that is mentally, physically, socially, or morally harmful and preventing their involvement in hazardous activities. The guidelines are flexible, allowing auditors to adapt techniques to specific challenges while ensuring that the protection and welfare of children is paramount, in line with GOTS requirements.

### Due Diligence Process

- 4.4.2. *Step 1 - Embedding responsible business conduct in policies and management systems:* Auditors shall assess whether the Certified Entity has effectively integrated policies against child labour into its management systems. This includes ensuring that the Certified Entity has a clearly articulated policy prohibiting child labour, in line with both local laws and international instruments, particularly ILO Conventions No. 138 on Minimum Age and No. 182 on the Worst Forms of Child Labour.<sup>38</sup> Auditors should verify if this policy is embedded within the Certified Entity's broader management framework, with explicit references to compliance, employee responsibilities, and preventive measures. Verification may include reviewing policy documentation, examining management systems, and interviewing staff to assess awareness and understanding of the policy.
- 4.4.3. *Step 2 - Identification and assessment of adverse impacts in operations and supply chains:* Auditors shall verify that the Certified Entity has a comprehensive process for identifying and assessing potential risks related to child labour within its operations and supply chains. This verification should include evaluating age verification procedures at recruitment stages and risk assessment protocols used during supplier selection. Auditors should review these procedures to confirm they are consistently applied, systematically address risks, and are tailored to local contexts where child labour risks may vary. Site inspections may also involve observing practices to ensure they align with reported procedures.
- 4.4.4. *Step 3 - Cease, prevent and mitigate adverse impacts:* Auditors shall assess the effectiveness of the Certified Entity's processes for managing identified risks associated with child labour. This includes reviewing the Certified Entity's strategies to cease, prevent, or mitigate child labour risks, such as adjustments to recruitment practices or supplier requirements. Auditors should verify that these strategies are clearly defined, proactive, and equipped with adequate resources to ensure full implementation. Verification may include documented action plans, training initiatives, and policy adjustments targeting identified risks.
- 4.4.5. *Step 4 – Track implementation and results:* Auditors shall evaluate the Certified Entity's monitoring mechanisms to verify the effectiveness of its child labour policies over time. This includes reviewing how the Certified Entity tracks compliance and assesses the outcomes of its child labour prevention measures. Auditors should check that these monitoring systems provide accurate data, detect any instances of non-compliance, and enable timely intervention where needed. Evidence may include monitoring reports, results of periodic audits, and records of policy adjustments based on monitoring feedback.
- 4.4.6. *Step 5 - Communicating how impacts are addressed:* Auditors shall assess how the Certified Entity communicates its child labour policies, actions, and results both publicly and internally. Verification includes reviewing the transparency of the Certified Entity's communication strategy, ensuring that it clearly conveys its commitments, policies, and any steps taken to address child labour risks. Auditors should examine records of stakeholder communications, such as reports, policy updates, or meetings, to confirm that information is accessible, accurate, and regularly updated.

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<sup>38</sup> As set out in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.3.

- 4.4.7. *Step 6 - Providing for or cooperating in remediation, where appropriate:* Auditors shall verify that the Certified Entity has established effective remediation procedures for instances of child labour and cooperates with relevant stakeholders to support remediation efforts. This includes assessing whether the Certified Entity has protocols to provide appropriate support to affected individuals and address the underlying causes of any identified child labour issues. Evidence may include records of collaborative remediation actions with local organisations, documented remediation cases, and follow-up procedures to prevent recurrence.

### **Auditing Techniques**

- 4.4.8. *Facility Walkthrough:* In inspecting the entity's facilities, auditors should look for workers who appear under the minimum age, (i.e., the age for admission to employment and not less than the age for completion of compulsory schooling according to the relevant state's domestic system).<sup>39</sup> Auditors should look for hazardous conditions inappropriate for Young Workers, (i.e., those older than minimum age but younger than 18 years of age).<sup>40</sup>
- 4.4.9. *Worker Interviews:* The auditor should conduct interviews with a representative sample of workers, including Young Workers and including workers who may actually be younger than the minimum age. These interviews should squarely but sensitively ask workers their age and should cover the recruitment process and awareness of the company's child labour policy. Further, auditors should ask about the working conditions of Young Workers. In any event, auditors should be sensitive and careful about Young Workers' impressionability in the question-and-answer dialogue, and further about Young Workers' particular vulnerability.
- 4.4.10. *Management Interviews:* In conducting interviews with a representative sample of management personnel, auditors should ask about how the company screens and manages underage applicants and should likewise cover the recruitment process and awareness and implementation of the company's child labour policy, as well as working conditions of Young Workers.
- 4.4.11. *Document Review:* The auditor should thoroughly review the company's policies, procedures and records, which may bear on child labour. This should include age verification records,<sup>41</sup> risk assessment reports, tracking and communication records, and remediation records (if any). Auditors shall have regard not only to formal employment contracts and relationships, but also to any informal employment modalities or circumstances similar to employment that may have the effect of or may be conducive to avoiding or defeating the purpose of the child labour criteria. Particularly where the respective rights and obligations of the parties concerned are not clear or where there has been an attempt to disguise the employment relationship.

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<sup>39</sup> As set out in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.3.

<sup>40</sup> As set out in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.3.3.

<sup>41</sup> As listed in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.3.



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## Questions to stress test Certified Entity's Policies and Procedures

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### Section 4.4.3 Child Labour

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#### Management Interview Guide

1. How do your policies align with ILO Conventions 138 and 182, and what specific actions or initiatives has your company undertaken to demonstrate commitment to these policies?
2. What methods are used to verify the age of job applicants and employees, and how do you ensure these methods are consistent and effective? How does this apply to young workers between the minimum age and 18 years of age?
3. Could you describe any training or awareness programs provided to management and staff to prevent young workers from being exposed to hazardous conditions?
4. Can you provide examples or case studies where your company has actively supported the education and training of young workers?

#### Worker Interview Guide

1. Are you over the legal minimum working age, or over 15 years if no minimum age is defined? Were you informed about why verifying your age is important?
2. (If employee appears underage) What documentation did you provide to the company to verify your age before being employed?
3. Have you received any training or information about your rights and protections as a young worker, particularly regarding safe working conditions?
4. If you are a young worker, what types of education and training opportunities does the company provide, and how accessible are they for you?

#### External Stakeholder Interview Guide (optional)

1. Are you aware of any past instances of child labour in this company's operations, and how effectively did the company respond to these situations?
  2. From interacting with this company, do you believe they have adequate policies and oversight in place to prevent employing children under the legal minimum working age?
  3. For young workers, does this company provide adequate protection and development opportunities in your view?
  4. If someone has a child labour complaint related to this company, do you believe they have accessible grievance mechanisms to report and address this?
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## 4.5. AUDITING COMPLIANCE WITH SECTION 4.4.4 DISCRIMINATION, HARASSMENT AND VIOLENCE

4.5.1. The guidance provided in this section is designed to equip auditors with a structured approach to auditing compliance with Section 4.4.4 of GOTS 7.0 on Discrimination, Harassment, and Violence. Auditors should use their professional judgment to adapt these guidelines to each audit's specific context. The goal is to foster a workplace free from discrimination, harassment, and violence, ensuring respect and dignity for all workers at GOTS Certified Entities.

### Due Diligence Process

- 4.5.2. *Step 1 - Embedding responsible business conduct in policies and management systems:* Auditors should assess whether the Certified Entity has effectively integrated policies against discrimination, harassment, and violence into its management systems. This includes verifying a clear commitment to providing a safe and respectful environment free from discrimination, harassment, and violence, alongside an articulation of employees' rights and responsibilities. Policies should be aligned with definitions found in ILO Violence and Harassment Convention No. 190, where applicable.<sup>42</sup> Auditors should also check for the existence of a formalised procedure for handling complaints and conducting investigations as outlined in section 4.4.4.3 of GOTS 7.0. Verification may include examining policy documents, reviewing complaint-handling processes, and assessing staff awareness of these policies.
- 4.5.3. *Step 2 - Identification and assessment of adverse impacts in operations and supply chains:* Auditors should verify if the Certified Entity has established procedures to identify and assess potential risks of discrimination, harassment, and violence within its operations and supply chains. This includes reviewing internal policies, complaints records, and other relevant documents to identify any areas or patterns of concern. Auditors should assess whether the Certified Entity systematically considers risk factors such as workplace culture, power dynamics, or supply chain vulnerabilities that could impact employees' treatment and well-being.
- 4.5.4. *Step 3 - Cease, prevent and mitigate adverse impacts:* Auditors should assess the effectiveness of strategies and measures implemented by the Certified Entity to cease, prevent, or mitigate risks related to discrimination, harassment, and violence. This verification may include reviewing initiatives for enhancing worker education, improving grievance mechanisms, strengthening anti-harassment and anti-violence policies, and examining other preventive measures. Auditors should confirm that these strategies are proactive, practical, and adequately resourced to ensure comprehensive risk management.
- 4.5.5. *Step 4 – Track implementation and results:* Auditors should verify whether the Certified Entity has implemented monitoring mechanisms to assess the effectiveness of its strategies against discrimination, harassment, and violence. This includes reviewing tracking data, analysing outcomes, and assessing any adjustments made to improve the effectiveness of implemented measures. Auditors should evaluate the robustness of these monitoring systems, ensuring they provide timely, accurate insights into the organisation's progress and responsiveness.
- 4.5.6. *Step 5 - Communicating how impacts are addressed:* Auditors should assess the Certified Entity's approach to communicating its policies on discrimination, harassment, and violence to stakeholders, particularly employees. Verification includes checking the clarity and accessibility of policy communications, procedures, and information on remedial actions taken. Auditors should examine records of training sessions, employee briefings, and written communications to confirm that all relevant stakeholders receive regular, transparent updates on these policies and related actions.

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<sup>42</sup> As set out in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.4.

- 4.5.7. *Step 6 - Providing for or cooperating in remediation, where appropriate:* In cases where incidents of discrimination, harassment, or violence have occurred, auditors should assess the Certified Entity's processes for managing these cases. This includes examining support systems in place for victims, the application of disciplinary measures where appropriate, and actions taken to prevent recurrence. Auditors should verify that remediation procedures are effective, equitable, and prioritise the well-being of affected individuals, with documentation to support prompt, respectful resolution and preventive follow-up actions.

### **Auditing Techniques**

- 4.5.8. *Facility Walkthrough:* In inspecting the Certified Entity's facilities, auditors should keep an eye out for any visible instances of discrimination, harassment or violence, although they should anticipate there will likely never be any such instances during their audit. Some GOTS auditors describe in their experience when they are walking around the factory floor it is very clear to everyone who they are and that they are there auditing. For certain audited enterprises, the company and people may attempt to hide bad working practices and abuses and set things up to appear favourable during audits. Auditors should look more at the atmosphere of working conditions and practices, including non-verbal expressions and body language.
- 4.5.9. *Worker Interviews:* The auditor should conduct interviews with a representative sample of workers to assess these issues. In so doing, auditors should approach interviewees with sensitivity and care, as set out in section 2.4 above, especially if or since interviewees may themselves have suffered abuse. This includes conducting interviews in an appropriate timeframe and setting to ensure privacy and confidentiality; and it includes assuring interviewees their answers will remain confidential and there will be no adverse consequences to them for answering. Auditors should pay particular attention to non-verbal expressions and body language, in case the interviewee is scared or reluctant to reveal instances of discrimination, harassment and violence. These worker interviews can provide valuable insight into any unreported instances of discrimination, harassment or violence.
- 4.5.10. *Management Interviews:* In conducting interviews with a representative sample of management personnel, auditors should assess their awareness and implementation of the company's policies on these issues; as well as seek their insight into instances of discrimination, harassment or violence.
- 4.5.11. *Document Review:* Auditors should comprehensively review the company's policies, procedures and records that may bear on discrimination, harassment and violence. This includes examining the company's policies, employment records including recruitment decisions and their reasons, remuneration and pay rise decisions and their basis; any documented incidents of discrimination, harassment or violence and their outcomes, including disciplinary actions, grievance mechanisms' complaints received and their outcomes including remedies.

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## Questions to stress test Certified Entity's Policies and Procedures

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### Section 4.4.4 Discrimination, Harassment and Violence

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#### Management Interview Guide

1. How are your policies against discrimination, harassment, and violence implemented and monitored for effectiveness? How do you specifically address gender-related issues?
2. Can you provide specific examples of how your company has handled reported incidents of discrimination, harassment, or violence?
3. How often and in what format are employees made aware of what constitutes discrimination, harassment, and violence, including their rights and responsibilities?
4. Does your company provide training to managers and employees on preventing discrimination, harassment, and violence? How does your company evaluate the effectiveness of training provided on these issues?

#### Worker Interview Guide

1. Does the company treat all workers equally, regardless of gender, race, religion, etc.? Do you feel comfortable speaking up if treated unfairly?
2. Have you or your colleagues experienced or witnessed any unfair treatment? Is there an option for anonymous reporting?
3. Do you feel protected from discrimination at work based on gender, race, caste, religion, etc.?
4. Have you experienced or witnessed any discrimination, verbal/physical abuse, or sexual harassment at work?
5. If yes, did you use any workplace reporting procedures? Were you satisfied with the response and any corrective actions taken?
6. Do you know what to do if you face any discrimination, harassment or abuse at work? Have you received any training on this?

#### External Stakeholder Interview Guide (optional)

1. In your experience interacting with this company, do you believe they respect principles of non-discrimination and equal opportunity?
2. Are you aware of past reports of discrimination or harassment related to this company? How responsive has the company been to such incidents?
3. Are there specific marginalised groups or vulnerable populations related to this company's operations who need particular attention? What actions could the company take to better support these groups?

## 4.6. AUDITING COMPLIANCE WITH SECTION 4.4.5 GENDER EQUALITY

4.6.1. This section is designed to provide a framework for auditing compliance with Section 4.5.5 of GOTS 7.0 on Gender Equality. It aims to guide auditors in assessing and verifying gender equality practices throughout Certified Entities' operations and supply chains, with particular attention to sector-specific challenges in the textile industry.

### Due diligence process

- 4.6.2. *Step 1 - Embedding responsible business conduct in policies and management systems:* Auditors shall verify whether the Certified Entity has effectively integrated gender equality considerations into its policies and management systems. This includes checking for alignment with the relevant provisions of GOTS 7.0 and internationally recognised norms on gender equality, such as the ILO Equal Remuneration Convention No. 100, ILO Maternity Protection Convention No. 183, and ILO Workers with Family Responsibilities Convention No. 156.<sup>43</sup> Auditors should assess if these policies explicitly address equal treatment, non-discrimination, and support for family responsibilities. Verification may include reviewing policy documents, evaluating management systems for gender equality provisions, and interviewing management on their implementation of these commitments.
- 4.6.3. *Step 2 - Identification and assessment of adverse impacts in operations and supply chains:* Auditors shall verify if the Certified Entity has established procedures to identify and assess potential risks or incidents of gender inequality within its operations and supply chain. This assessment should reflect an understanding of the ways in which gender inequality can arise in the business context, particularly within the textile sector, including issues like pay disparities, lack of representation, or discriminatory practices. Auditors should review assessment records and analyse the processes for evaluating gender-specific risks to ensure they are comprehensive and systematically applied across all levels of the entity's operations and supply chain.
- 4.6.4. *Step 3 - Cease, prevent and mitigate adverse impacts:* Auditors shall assess the effectiveness of the Certified Entity's strategies for addressing identified gender inequality risks. This includes reviewing the measures developed to cease, prevent, or mitigate such risks, ensuring they are practical, proactive, and focused on eliminating unequal treatment or opportunity. Verification may involve reviewing action plans, documented measures to ensure equitable remuneration and advancement, and evidence of anti-discrimination initiatives. Auditors should confirm that resources allocated to these strategies are sufficient to address identified risks effectively.
- 4.6.5. *Step 4 – Track implementation and results:* Auditors shall verify that the Certified Entity has established regular monitoring mechanisms to track the effectiveness of its gender equality policies. This includes reviewing the robustness of these mechanisms to determine if they provide accurate and timely insights into the outcomes of gender equality initiatives and can detect instances of systematic inequality. Verification may involve reviewing monitoring reports, worker feedback, and evidence of adjustments made to policies or practices based on findings from monitoring activities.
- 4.6.6. *Step 5 - Communicating how impacts are addressed:* Auditors shall assess the Certified Entity's communication strategy regarding its gender equality policies, actions, and results. Verification includes examining whether communications are clear, transparent, and accessible to all relevant stakeholders, including employees, suppliers, customers, and shareholders. Auditors should review records of information sessions, reports, or updates shared with stakeholders, confirming that the strategy effectively conveys the Certified Entity's commitment to gender equality.

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<sup>43</sup> Per Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.5.

- 4.6.7. *Step 6 - Providing for or cooperating in remediation, where appropriate:* Auditors shall verify that the Certified Entity has robust remediation procedures in place for addressing incidents of gender inequality. This involves reviewing the Certified Entity's processes for managing and remediating such incidents promptly and effectively, with a focus on resolving root causes and ensuring fair treatment. Auditors should assess records of grievance handling, evidence of remediation actions taken, and any follow-up measures to prevent recurrence and foster a gender-equitable working environment.

### **Auditing Techniques**

- 4.6.8. In conducting audits and undertaking the verification techniques set out below, auditors should ensure the company's policies and procedures are in line with GOTS 7.0 criteria and international law standards and best practices, on the one hand; or on the other hand in line with national and local laws, whichever as between these sources provides the best protection.<sup>44</sup>
- 4.6.9. *Facility Walkthrough:* Auditors should inspect the company's facilities to identify any visible signs of gender inequality. This could include assessing the extent of equal distribution of roles and conditions of work between male and female workers; assessing whether adequate health and safety measures are in place as necessitated to protect pregnant women or lactating women and their children; assessing facility and work necessities associated with maternity such as nursing areas and breaks to breastfeed.<sup>45</sup>
- 4.6.10. *Worker Interviews:* Interviews with a representative sample of employees and management can provide insight into the awareness and implementation of the company's gender equality policy. These interviews should be conducted in a manner that ensures confidentiality and allows for candid responses. Auditors should ensure they interview a sufficient and representative percentage of female workers and management personnel. They should approach such interviews with sensitivity and care in relation to gender-sensitive issues.
- 4.6.11. *Document Review:* Auditors should comprehensively review the company's policies, procedures and records that may bear on gender equality. Such company records include the human resources department and management's records about recruitment, promotion and training decisions, reasons and opportunities; the finance department records on remuneration and benefits, e.g. salary/wage scales and payroll records; health and safety policies and records; and maternity leave policies and records. Auditors should check that the duration of maternity leave is sufficient (i.e., compliant with domestic law), and that the benefits and employment protection are adequate.<sup>46</sup>

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<sup>44</sup> As required by Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.5.

<sup>45</sup> As mapped out in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.5.

<sup>46</sup> As mapped out in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.5.

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## Questions to stress test Certified Entity's Policies and Procedures

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### Section 4.4.5 Gender Equality

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#### Management Interview Guide

1. Does your company have a specific gender equality policy? What key principles or commitments does this policy contain?
2. How does your company seek to achieve gender balance and equal opportunity in hiring, job assignments, promotions, training, etc?
3. What policies and flexible working arrangements are in place to support pregnant women workers, new mothers, and workers with family responsibilities?
4. How does your company address gender-based pay gaps? Do you conduct gender pay audits?

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#### Worker Interview Guide

1. Do you feel there are equal opportunities for women and men in hiring, job assignments, training, and promotions here? Can you provide any examples?
2. Does the company accommodate your needs? (When interviewing pregnant women and new mothers).
3. Have you witnessed or experienced situations suggesting gender discrimination in wages, career opportunities, harassment, or unfair treatment related to family status at this company?
4. Do you know what recourse is available if employees face gender-related discrimination at work?

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#### External Stakeholder Interview Guide (optional)

1. From your experience with this company, do recruitment and workplace policies demonstrate a commitment to gender equality and women's empowerment?
  2. Are you aware of any gender-related complaints or concerns that have been raised regarding this company's operations, such as discrimination, unfair wages, or lack of accommodations?
  3. If an employee has faced gender discrimination in this workplace, do you believe they provide trusted mechanisms for reporting and addressing these complaints?
  4. In your view, what steps can this company take to further improve gender equality in their workplace?
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## 4.7. AUDITING COMPLIANCE WITH SECTION 4.4.6 FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

4.7.1. This section provides a framework for auditing compliance with Section 4.4.6 of GOTS 7.0 on Freedom of Association and Collective Bargaining. It provides guidance for auditors in assessing and verifying the protection of these fundamental labour rights throughout Certified Entities' operations and supply chains, with particular attention to workplace unionisation and collective representation practices.

### Due diligence process

- 4.7.2. *Step 1 - Embedding responsible business conduct in policies and management systems:* Auditors should review the Certified Entity's policy documents, internal procedures, and management systems to confirm that freedom of association and collective bargaining provisions are effectively integrated. Auditors should verify if the Certified Entity demonstrates an open and supportive stance towards trade unions and organisational activities that uphold these principles. This includes assessing how policies explicitly recognise and protect workers' rights to join or form unions, bargain collectively, and participate in representative activities.
- 4.7.3. *Step 2 - Identification and assessment of adverse impacts in operations and supply chains:* Auditors should verify if the Certified Entity conducts assessments to identify and evaluate any potential risks or instances of violations affecting freedom of association and collective bargaining within its operations and supply chains. This verification includes reviewing assessment records or risk analyses to ensure that potential risks, such as union suppression, intimidation, or denial of collective bargaining rights, are systematically considered and documented. Auditors should also examine if the assessments account for conditions in supply chains where such risks may be heightened.
- 4.7.4. *Step 3 - Cease, prevent and mitigate adverse impacts:* Auditors should assess whether the Certified Entity has implemented effective measures to prevent or mitigate risks or violations related to freedom of association and collective bargaining. Where potential risks or actual violations are identified, the Certified Entity should have a strategic response that includes protections for workers' representatives against reprisals or threats. Auditors should verify the presence of such strategies by reviewing action plans, policies aimed at supporting representative activities, and any preventive measures or remedial actions taken to safeguard these rights.
- 4.7.5. *Step 4 – Track implementation and results:* Auditors should review the Certified Entity's monitoring procedures to confirm that they accurately track the implementation and effectiveness of measures aimed at preventing or mitigating adverse impacts on freedom of association and collective bargaining rights. This includes verifying that the monitoring systems are timely and provide a clear picture of the results, enabling the Certified Entity to adjust its policies or practices as needed.
- 4.7.6. *Step 5 - Communicating how impacts are addressed:* Auditors should evaluate whether the Certified Entity has an effective communication strategy and channels in place for conveying information on workers' rights to freedom of association and collective bargaining to workers and other stakeholders. Verification includes reviewing records of communications, such as information sessions, written policies shared with employees, or updates provided to stakeholders regarding workers' rights. Auditors should confirm that communication is accessible, transparent, and regular, ensuring that all employees are informed of their rights and any relevant policy changes.
- 4.7.7. *Step 6 - Providing for or cooperating in remediation, where appropriate:* Auditors should verify if the Certified Entity has established appropriate remediation procedures for addressing any violations related to freedom of association and collective bargaining. These procedures should prioritise dialogue with freely elected worker representatives and aim to resolve the situation promptly and effectively. Verification may include reviewing records of past grievance or remediation cases, examining documentation of the Certified Entity's engagement with worker representatives, and assessing the effectiveness of measures taken to prevent recurrence.



## Auditing Techniques

- 4.7.8. *Facility Walkthrough*: On-site visits enable auditors to observe the workplace environment, the interactions between management and workers, and any visible signs of violations of these rights. Auditors should check company noticeboards and other communication methods and channels to see whether and how they display or otherwise communicate the workers' right to freedom of association and collective bargaining. Auditors should also check the facilities that trade unions or workers and their representatives are given access to for their activities including collective bargaining.<sup>47</sup>
- 4.7.9. *Worker Interviews and Interviews with Union Representatives or Worker Representatives*: Interviews with workers and representatives of trade unions or of other workers' organisations are fundamental for providing valuable insights into the rights to freedom of association and collective bargaining, but also into the company's practices more generally. Workers who are members of unions, or – better yet – union representatives or other worker organisation representatives, tend to have information from all other union or organisation members. It is important to ensure that these interviews are conducted in a manner that respects the privacy and security of all participants. Interviews should involve questions about whether the company provides adequate time and resources for workers to elect their representatives, whether it maintains an environment conducive to the free functioning of these representatives, and how collective bargaining takes place.<sup>48</sup>
- 4.7.10. *Management Interviews*: It is important also to obtain the perspective of management and particularly management personnel who represent the company in its interactions with trade unions or other worker organisations, including about collective bargaining.
- 4.7.11. *Document Review*: A comprehensive review of the organisation's policy documents, internal procedures and relevant records should be carried out. This should include documents relating to employment contracts and collective employment agreements, records of collective bargaining, minutes of meetings between management and employee representatives, and any internal reports or audits relating to these rights.
- 4.7.12. *Information from Third Parties*: Auditors should also consider reports or complaints received from third parties about the company's practices. For example, reports from NGOs, trade unions extending outside the company itself or government bodies can provide valuable context and highlight potential areas of concern.

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<sup>47</sup> Global Standard gemeinnützige GmbH, [Global Organic Textile Standard Version 7.0](#) (2023), Sections 4.4.6.4, 4.4.6.9.

<sup>48</sup> As mapped out in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2](#) (2024), guidance on Section 4.4.6.

## Questions to stress test Certified Entity's Policies and Procedures

### Section 4.4.6 Freedom of Association and Collective Bargaining

#### Management Interview Guide

1. Does your company have a policy supporting workers' rights to freedom of association and collective bargaining? How do you communicate this policy to workers?
2. If workers want to form or join a trade union, does the company allow workers to organise activities without interference or surveillance?
3. Has your company entered into any collective bargaining agreements with independent trade unions representing your employees?
4. If no trade union is present currently, can workers freely elect representatives to engage with management on working conditions?

#### Worker Interview Guide

1. Are you aware of your rights to join or form trade unions and participate in collective bargaining? Has the company informed you of these rights?
2. Have there been any efforts to join trade unions or elect representatives, and how has the company supported these activities?
3. Do you feel employee representatives can openly communicate issues and negotiate with management without fear of retaliation?
4. Would you feel safe reporting any violations of your freedom of association rights like threats, layoffs, or discrimination?

#### External Stakeholder Interview Guide (optional)

1. From interacting with this company's employees, do you feel they respect workers' association and bargaining rights in practice?
2. If workers sought to unionise or elect representatives, would you expect management to respond positively without interference or retaliation?
3. In instances where trade unions are active, has the company engaged with them and negotiated collective agreements freely and productively?
4. If freedom of association rights were undermined, do you believe employees have trusted ways to report this and get effective remedies?

## 4.8. AUDITING COMPLIANCE WITH SECTION 4.4.7 OCCUPATIONAL HEALTH AND SAFETY (OHS)

- 4.8.1. This section establishes a framework for auditing compliance with Section 4.4.7 of GOTS 7.0 on Occupational Health and Safety (OHS). It guides auditors in assessing and verifying workplace safety practices throughout Certified Entities' operations and supply chains, with particular attention to protecting vulnerable workers and maintaining safe working environments.

### Due Diligence Process

- 4.8.2. *Step 1 - Embedding responsible business conduct in policies and management systems:* Auditors shall verify if the Certified Entity has a documented and comprehensive Occupational Health and Safety (OHS) policy that aligns with recognised international standards, such as those set by the International Labour Organization (ILO). This policy should demonstrate clear commitments to preventing workplace hazards and protecting worker safety. Auditors should assess whether the OHS policy is integrated across the Certified Entity's management systems, with responsibilities embedded within relevant functions like HR, procurement, and operations. Verification should include checking that the policy is communicated across all levels of staff, particularly those in high-risk roles and that management demonstrates an understanding of their specific OHS responsibilities.<sup>49</sup>
- 4.8.3. *Step 2 - Identification and assessment of adverse impacts in operations and supply chains:* Auditors shall verify that the Certified Entity conducts regular and comprehensive assessments to identify OHS risks across its operations and, where applicable, within its supply chains. This involves reviewing documentation of hazard identification and risk assessments, including physical, chemical, and psychosocial hazards pertinent to the textile industry. Auditors should confirm that these assessments are conducted at suitable intervals based on any changes in operational processes or newly identified risks. Where supply chain impacts are relevant, auditors should verify that risk assessments address these elements.
- 4.8.4. *Step 3 - Cease, prevent and mitigate adverse impacts:* Auditors shall assess whether the Certified Entity has implemented measures to prevent, mitigate, or address identified OHS risks. Verification includes confirming that controls, such as ventilation systems or machine safeguards, are in place and operational. Auditors should evaluate if the Certified Entity provides additional protections for vulnerable groups of workers, such as PPE for pregnant or young employees and tailored safety training. Reviewing incident records allows auditors to confirm that the Certified Entity has investigated the root causes of past incidents and implemented measures to prevent the reoccurrence of similar risks.
- 4.8.5. *Step 4 – Track implementation and results:* Auditors should verify that the Certified Entity has systems in place to monitor and evaluate the effectiveness of its OHS measures. This involves assessing how the Certified Entity collects and analyses data on incidents, injuries, and “near-miss” events to track trends and determine recurring hazards. Auditors should confirm that regular internal audits or inspections of OHS performance take place and that monitoring results contribute to ongoing improvements in OHS practices. Verification should also consider whether the Certified Entity adapts its practices and policies in response to monitoring findings to prevent recurring risks.
- 4.8.6. *Step 5 - Communicating how impacts are addressed:* Auditors should assess if the Certified Entity has an effective communication strategy for informing workers about its OHS policies, practices, and performance outcomes. Verification should include reviewing records of training sessions, fire drills, and emergency preparedness exercises, as well as checking that safety signs are provided in local languages and supplemented with pictograms for universal understanding. Auditors should confirm that there are accessible channels for worker

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<sup>49</sup> As set out in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.7.

feedback on OHS issues and that this feedback is documented, reviewed, and responded to as part of the Certified Entity's OHS management system.

- 4.8.7. *Step 6 - Providing for or cooperating in remediation, where appropriate:* Auditors shall verify if the Certified Entity has established procedures for addressing OHS grievances and incidents. This includes reviewing the Certified Entity's documented incident response process, which should detail provisions for medical assistance, accident response protocols, and worker compensation. Auditors should assess the existence and accessibility of an OHS-specific grievance mechanism, allowing workers to confidentially report concerns without fear of retaliation.

#### **Auditing techniques**

- 4.8.8. *Facility Walkthrough:* A workplace assessment is essential to determine whether an organisation's OHS system is effectively creating and maintaining safe and hygienic working conditions, and addressing risks, and achieving continuous improvement. Auditors should inspect the company's entire facilities. This includes the factory floor, production areas, storage areas, maintenance and utility areas, wastewater treatment and disposal areas, emergency exits and escape routes, and worker areas like canteens, kitchens, restrooms, and dormitories if there are dormitories. Auditors should observe all working conditions and impacts, e.g., ventilation and air quality levels, lighting, temperature, noise, exposure to dust and cleanness, and the corresponding use of personal protective equipment and safety systems in these areas. Auditors should observe the company's signs and pictograms, first aid kits, and other medical equipment, such as fire extinguishers and other fire-hazard equipment. Auditors should assess the impact of the OHS system on organisational culture. Site inspections should include observing high-risk areas identified in assessments to ensure appropriate controls and safety measures are applied.
- 4.8.9. *Document Review:* This involves gaining insight into the design of the organisation's OHS system and understanding what should be happening in terms of managing OHS risks. Auditors should review the company's certifications on compliance with domestic legal requirements, including, e.g., concerning engineering and building stability, fire safety, etc, and checking whether they are up to date,<sup>50</sup> as well as the company's OHS policies, safety training records, hazard identification and risk assessments, incident reports, and safety data sheets for all chemical substances and preparations.
- 4.8.10. *Worker Interviews:* Auditors shall interview a representative sample of workers and management to assess their awareness of and compliance with the organisation's OHS policies and procedures. This includes asking workers about their understanding of such established policies and procedures, whether they received training on them, whether they understood the training, whether and how they implement them if they do not implement them or inadequately implement them, why, and whether the system is achieving its objectives for controlling risks.
- 4.8.11. *Management Interviews:* Conducting interviews with a representative sample of management personnel, auditors shall assess whether all members of management know about the Certified Entity's OHS policy and actively communicate it to workers. Auditors shall evaluate whether managers are familiar with the procedures for regularly identifying workplace hazards and risks, as well as the measures to reduce risks and prevent workplace accidents. Besides, auditors should further question whether management understands the increased risks for vulnerable groups, such as young workers, pregnant women, and individuals with disabilities and is familiar with the measures to protect these groups.

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<sup>50</sup> Per Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.7.

### Potential Red Flags

- 4.8.12. *Unsafe Working Conditions*: This could include poorly maintained equipment, lack of safety measures in hazardous areas, poor housekeeping and poor ergonomics.
- 4.8.13. *Inadequate Training*: If employees are unaware of the potential hazards of their work or do not know how to use safety equipment properly, this could indicate inadequate training.
- 4.8.14. *Inadequate Personal Protective Equipment (PPE)*: Employees working in hazardous areas should have access to appropriate PPE and be observed using this equipment correctly.
- 4.8.15. *Lack of Emergency Plans*: If the organisation does not have clearly communicated and understood emergency plans, including evacuation routes and procedures, this is a major red flag.

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## Questions to stress test Certified Entity's Policies and Procedures

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### Section 4.4.7 Occupational Health and Safety (OHS)

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#### Management Interview Guide

1. Does your company have a comprehensive OHS policy and management system in place? How is this communicated to workers?
2. What procedures are in place to regularly identify and assess workplace hazards and risks? How are workers involved?
3. Does your OHS system outline measures to reduce risks and prevent workplace accidents and injuries? Are facilities and equipment properly maintained?
4. How does the OHS system address the needs of potentially vulnerable workers like pregnant employees, disabled workers, etc?

#### Worker Interview Guide

1. Have you received workplace safety training on potential hazards, emergency procedures, use of equipment, etc? Was repeat training provided?
2. Are you provided necessary personal protective equipment and clothing by the company for hazardous work? How adequate and well-maintained is this equipment?
3. Have you experienced or witnessed any accidents, injuries, or 'near misses'? Were these reported and investigated?
4. Can you share any examples when you or a colleague reported unsafe conditions, and what was the outcome? Did you feel safe doing so?

#### External Stakeholder Interview Guide (optional)

1. From your interactions with this company, do you feel they prioritize occupational health and safety? Why or why not?
  2. Are you aware of any major incidents in the past suggesting unsafe working conditions or environments in this workplace?
  3. If employees face health and safety issues at work, do you believe the company provides them with the ability to freely report these concerns?
  4. In your view, what steps should this company take to improve its health and safety conditions?
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## 4.9. AUDITING COMPLIANCE WITH SECTION 4.4.8 REMUNERATION AND ASSESSMENT OF THE LIVING WAGE GAP

4.9.1. This section provides a framework for auditing compliance with Section 4.4.8 of GOTS 7.0 on Remuneration and Living Wage Gap Assessment. It guides auditors in assessing and verifying appropriate wage practices throughout Certified Entities' operations and supply chains, with particular attention to living wage implementation and wage gap analysis.

### Due diligence process

- 4.9.2. *Step 1 - Embedding responsible business conduct into policies and management systems:* Auditors shall verify whether the Certified Entity has established policies and operational guidelines reflecting a clear commitment to appropriate wage practices and reducing gaps in achieving a living wage. This commitment should be documented within the Certified Entity's RBC policy and communicated across the organisation as a guiding principle for relevant business activities. Auditors should assess whether this commitment is embedded within the Certified Entity's management systems, including recruitment, payroll, and procurement processes, to ensure that remuneration practices support this objective. Verification may include reviewing policy documents, conducting interviews with management, and examining evidence of internal communications that affirm the organisation's wage commitments.
- 4.9.3. *Step 2 - Identification and assessment of adverse impacts in operations and supply chains:* Auditors shall verify if the Certified Entity performs comprehensive assessments of wage structures, remuneration levels, and working conditions across its operations and supply chains to identify potential risks associated with wage adequacy and compliance. Auditors should review assessment records to confirm that they include a thorough analysis of factors affecting wages, such as wage setting, overtime policies, and alignment with living wage benchmarks in the relevant regions. This assessment should include input from workers or their representatives and incorporate external benchmarks or industry standards, where available, to ensure a complete understanding of remuneration conditions.
- 4.9.4. *Step 3 - Cease, prevent and mitigate adverse impacts:* Auditors shall verify whether the Certified Entity has developed and implemented specific action plans to address any identified remuneration-related risks and control measures to address any identified remuneration-related issues. Auditors should also assess whether these action plans outline clear responsibilities, timelines, and goals, with specific steps aimed at closing any identified gaps in achieving a living wage or meeting relevant standards. Verification may involve examining records of wage structure revisions and other evidence of improved remuneration practices.
- 4.9.5. *Step 4 - Track implementation and results:* Auditors shall verify if the Certified Entity has established mechanisms to track the effectiveness of measures taken to reduce living wage gaps. This includes analysis of wage trends and mechanisms for obtaining workers' feedback on wage practices. Auditors should assess whether the Certified Entity uses tracking data to adjust and improve its policies over time, such as by monitoring progress towards regional or industry living wage benchmarks. Verification may include reviewing tracking data, documented outcomes of audits, and feedback from workers on remuneration, and reviewing records of adjustments made in response to this information.
- 4.9.6. *Step 5 - Communicate how impacts are being addressed:* Auditors shall assess whether the Certified Entity has established effective and open communication practices with stakeholders – including workers, management, and external entities – regarding its policies on remuneration and progress towards addressing any gaps relative to living wage estimates. Verification includes reviewing records of internal meetings, briefings, or updates where remuneration policy or initiatives are communicated to workers. Auditors should also evaluate whether the Certified Entity responds to stakeholder questions or concerns related to remuneration practices.
- 4.9.7. *Step 6 - Provide for, or cooperate in, remediation where appropriate:* Auditors shall verify whether the Certified Entity has established a transparent, accessible, and fair process for

addressing grievances or complaints related to remuneration. This process should be available to all employees, and any complaints about wage practices or inconsistencies should be handled promptly and respectfully. Auditors should examine evidence of this grievance process, including records of complaints and their resolutions, to confirm that the process is applied consistently and in a timely manner. During site inspections, auditors may check the visibility of grievance procedures and confirm that workers are aware of their rights to report issues related to remuneration.

### **Auditing techniques**

- 4.9.8. *Worker Interviews:* Workers' experiences and perspectives can provide valuable insights into the reality of the company's pay practices and, more importantly, into the workers' reality of how much remuneration they actually receive and how this remuneration compares against the living expenses they incur.
- 4.9.9. *Management Interviews:* Management's experiences and perspectives can provide valuable insights into the reality of the company's pay practices, the company's profits and operating expenses, and how the company has calculated living wage and the living wage gap. Auditors should note, and management can provide valuable insight on, the fact that manufacturers and suppliers' ability to pay their workers' living wage is closely tied to brands and retailers' prices paid to those companies further down the supply chain. Difficulties paying a living wage can be tied to poor purchasing practices to drive down prices. This may be seen as much, if not more so, as a non-compliance by the brands and retailers than on the part of the companies further down the supply chain.
- 4.9.10. *Document Review:* The first step is to review the Certified Entity's policies, procedures and records. The auditor should ensure that the company's policies and management systems include clear provisions on pay and the living wage gap. In addition, the company should have detailed records of its pay practices, including pay structures; payroll records of salaries, wages, other remuneration and benefits, their quantum, calculation and break-down, as well as when and how they are paid out; and the results of the company's living wage gap assessments as well as the company's plan to cover the wage gap and pay living wages in the longer-term. These documents provide important evidence of the company's commitment to fair pay and efforts to bridge the living wage gap. In assessing how the company has calculated living wage and the living wage gap, auditors should have recourse to the procedures, calculation tools and sources that the company itself used,<sup>51</sup> as applicable for the particular country or geographical region where the entity operates.

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<sup>51</sup> For example, those mapped out in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.8.



## Questions to stress test Certified Entity's Policies and Procedures

### Section 4.4.8 Remuneration and Assessment of the Living Wage Gap

#### Management Interview Guide

1. How does your company ensure workers are paid fair wages that meet legal minimums and provide for their basic needs?
2. What methods do you use to calculate living wages? How do you collect and analyse data to determine gaps with average wages paid?
3. Has your company developed concrete plans to close living wage gaps identified over time through wage increases? What is the timeline?
4. How do you communicate pay structures, calculations, and wage improvement plans transparently to workers?

#### Worker Interview Guide

1. Do you feel your wages and benefits provide for your basic expenses? Do you struggle financially?
2. Does the company clearly explain how your wages and deductions are calculated? Can you access the pay slip details if needed?
3. Compared to local living costs, do you feel your compensation should be higher? By how much percentagewise?
4. If workers collectively asked for higher pay, would you be afraid of losing your job or other retaliation?

#### External Stakeholder Interview Guide (optional)

1. In your view, does this company provide adequate wages to meet workers' basic needs, considering local living costs?
2. What methods do you use to track hours worked including overtime to ensure compliance?
3. Do workers have access to understandable information and records about their pay as needed? Can issues be raised safely?
4. If workers collectively demand higher wages, would you expect the company to engage positively without retaliation?

## 4.10. AUDITING COMPLIANCE WITH SECTION 4.4.9 WORKING TIME

4.10.1. This section provides a framework for auditing compliance with Section 4.4.9 of GOTS 7.0 on working hours. It guides auditors in assessing and verifying working time practices throughout the Certified Entity's operations and supply chains, with particular attention to working hours, rest periods and overtime arrangements.

### Due Diligence Process

- 4.10.2. *Step 1 - Embedding responsible business conduct into policies and management systems:* Auditors should verify whether the Certified Entity has integrated clear working time requirements into its policies and management systems, ensuring they are consistent with national legislation, collective bargaining agreements, recognised industry standards, and/or the global framework established by the International Labour Organization (ILO), as applicable.<sup>52</sup> Auditors should assess whether these policies prioritise the protection of workers by adopting whichever standard offers the highest protection. Verification may include reviewing policy documents, examining management systems, and interviewing management staff to assess understanding and adherence to the working time requirements across relevant functions.
- 4.10.3. *Step 2 - Identification and assessment of adverse impacts in operations and supply chains:* Auditors should verify if the Certified Entity conducts thorough assessments of working time practices across its operations and supply chain, focusing on compliance with regular working hours, provision of adequate rest breaks, and assurance that overtime remains voluntary. This verification includes reviewing risk assessments and operational records to confirm that potential risks, such as excessive overtime or insufficient rest periods, are thoroughly considered. Auditors should check that assessments consider both direct and supply chain risks, ensuring that all working time requirements are consistently met.
- 4.10.4. *Step 3 - Cease, prevent and mitigate adverse impacts:* Auditors should assess whether the Certified Entity has implemented specific strategies to cease, prevent, or mitigate identified issues related to working time. Verification should include reviewing action plans or procedures that outline clear and proactive measures to manage and control overtime, with an emphasis on compliance with maximum working hours and ensuring that overtime is voluntary. Auditors should check that these strategies are realistic, feasible, and supported by sufficient resources to address working time concerns effectively.
- 4.10.5. *Step 4 - Track implementation and results:* Auditors should verify if the Certified Entity has established mechanisms for monitoring the effectiveness of its working time policies. This includes reviewing tracking mechanisms such as attendance records, overtime logs, and feedback systems that monitor adherence to working time limits. Auditors should confirm that consistent evaluations of working time data are conducted, enabling the Certified Entity to adjust its policies or practices where needed. Evidence may include audit records, monitoring reports, and documented adjustments based on feedback from workers and management.
- 4.10.6. *Step 5 - Communicate how impacts are being addressed:* Auditors should assess whether the Certified Entity has a strategy for communicating its working time policy, including measures to address working time issues and results achieved. Verification may include reviewing records of communications provided to employees and stakeholders, such as updates on working time limits, overtime policies, and any recent improvements. Auditors should confirm that communication is regular, accessible, and transparent, especially with employees directly affected by working time policies.
- 4.10.7. *Step 6 - Provide for, or cooperate in, remediation where appropriate:* Auditors should verify if the Certified Entity has established clear and accessible remediation procedures for

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<sup>52</sup> As mapped out in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.9.

addressing any issues related to working time. This includes reviewing the Certified Entity's processes for handling grievances or complaints related to working hours and ensuring that these processes not only resolve immediate concerns but also address the root causes to prevent recurrence. Auditors should confirm that remediation strategies are comprehensive and promote sustainable improvements, with documented evidence of resolved cases and follow-up actions.

### **Auditing techniques**

- 4.10.8. *Worker Interviews:* Conduct interviews with a representative sample of workers to assess their awareness of the enterprise's working time policy and how it is actually implemented in practice. Workers will have an honest knowledge of the working hours that are required of them in practice. Some GOTS auditors describe situations they have experienced, however, in which (low) wages are dependent on working hours, and particularly earning sufficient wages is dependent on working regular or excessive overtime, where workers avoid or are reluctant to give an honest explanation of the situation. Sometimes, auditors may need to ask further probing questions to get clarity on working hours and overtime.
- 4.10.9. *Management Interviews:* In conducting interviews with a representative sample of management personnel, auditors should ask what the company's working hours are and assess management's awareness and actual implementation of the enterprise's working time policy. Management's experience and perspective can provide valuable insights into the reality of the entity.
- 4.10.10. *Document Review:* Perform a thorough review of the entity's policies, procedures and records that may bear on working time. Such policies should be consistent with the ILO conventions, national laws, collective bargaining agreements and/or benchmark industry standards, whichever gives workers the best protection.<sup>53</sup> Procedures and records include rosters, timesheets, logbooks, and payroll records, which can indicate how the policy is implemented in practice.
- 4.10.11. *Facility Walkthrough:* In undertaking the facility walkthrough and inspection, it may be that auditors can notice signs of compliance or non-compliance with certain of the working time requirements, for example, workers taking rest breaks. If the on-site component of the audit lasts a few full days, and if the auditor is present in or within the general vicinity of the company's operational facilities all day, it may be that the auditor can also notice signs of whether workers are working in excess of the set maximum number of hours per day, e.g. 8 hours per day, and any signs of regular and excessive overtime.

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<sup>53</sup> As mapped out in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.9.

## Questions to stress test Certified Entity's Policies and Procedures

### Section 4.4.9 Working Time

#### Management Interview Guide

1. How does your company policy on working hours, breaks, and time off comply with legal limits as well as GOTS working time criteria?
2. What methods do you use to track hours worked including overtime to ensure compliance?
3. How is overtime controlled to remain voluntary and not exceed 12 hours per week? Are refusal rights clearly communicated without fear of retaliation?
4. Do workers have guaranteed periods of daily and weekly rest breaks? Are national holidays and leave entitlements respected?

#### Worker Interview Guide

1. On average, how many total hours do you work per week including overtime? Do you feel pressured to work overtime?
2. Are you able to refuse overtime requests without fears of punishment, firing or other retaliation?
3. Are you able to take sufficient breaks during workdays? Do you regularly get weekly rest days and annual holiday leaves?
4. If you had concerns about excessive work hours, mandatory overtime etc., could you openly discuss or report this?

#### External Stakeholder Interview Guide (optional)

1. From your interactions with workers, do you believe the company respects limits regarding working hours and overtime?
2. To your knowledge, are national laws, collective agreements or industry standards on working time complied with?
3. Have you dealt with complaints suggesting evidence of forced overtime, denial of breaks etc. related to this company's operations?
4. If workers face issues like excessive overtime, do you believe they have trusted mechanisms to safely report these concerns?

## 4.11. AUDITING COMPLIANCE WITH SECTION 4.4.10 NO PRECARIOUS EMPLOYMENT IS PROVIDED

4.11.1. This section establishes a framework for auditing compliance with Section 4.4.10 of GOTS 7.0 on Precarious Employment. It guides auditors in assessing and verifying employment practices throughout Certified Entities' operations and supply chains, with particular attention to employment security and contractual arrangements.

### Due diligence process

- 4.11.2. *Step 1 - Embedding responsible business conduct into policies and management systems:* Auditors shall assess the extent to which the company's policies and management systems incorporate an explicit goal that work performed be based on recognised employment relationships. Such policies should refer to national laws and practices or international labour standards, whichever gives the best protection.
- 4.11.3. *Step 2 - Identification and assessment of adverse impacts in operations and supply chains:* Auditors shall look at potential instances and risks of precarious employment within the Certified Entity's operations and supply chain. Practices such as labour-only contracting, subcontracting, home-working arrangements, apprenticeship schemes with no real intention of providing skills or regular employment, or excessive use of fixed-term contracts should be examined, and their impact assessed.
- 4.11.4. *Step 3 - Cease, prevent and mitigate adverse impacts:* The auditors shall assess the entity's strategies to eliminate, prevent or mitigate issues of precarious employment. These strategies should not only be reactive but also have a proactive dimension to prevent such issues from arising in the first place. They should also be adequately resourced and sustainable.
- 4.11.5. *Step 4 - Track implementation and results:* Auditors shall examine the mechanisms used by the company to monitor the implementation and effectiveness of its measures to cease, prevent and mitigate any risks of precarious employment it has identified. The monitoring mechanisms must allow for continuous feedback and adjustment to ensure optimal policy implementation.
- 4.11.6. *Step 5 - Communicate how impacts are being addressed:* The Certified Entity's methodology for communicating its secure employment policies, actions and results to its stakeholders needs to be examined. A robust communication strategy should ensure regular, transparent dialogue on policy measures and outcomes with all relevant stakeholders, especially employees.
- 4.11.7. *Step 6 - Provide for, or cooperate in, remediation where appropriate:* A key element of the due diligence process is the assessment of the company's remediation strategies to address any precarious employment issues identified. Effective remediation strategies should address the root cause of the problem in order to prevent recurrence and promote sustainable improvements in employment practices.

### Auditing techniques

- 4.11.8. *Worker Interviews:* Auditors should select a representative sample of workers to interview, covering different roles and shifts. Interview questions should explore workers' understanding of the requirement that companies don't use precarious employment and workers' own employment arrangements.
- 4.11.9. *Management Interviews:* Auditors should interview relevant management to understand the company's commitment not to use precarious employment. This can give insights into awareness and implementation of this requirement, the reality of the company's practices, and the company's operational needs.
- 4.11.10. *Facility Walkthrough:* In undertaking the facilities walkthrough and inspection, auditors may notice the general numbers of workers, even as very general estimates. Or the general

amount of machinery and equipment. Auditors can then compare this impression against the concrete numbers of written employment agreements or contracts during the document review.

4.11.11. *Document Review:* A rigorous review of the Certified Entity's policies, procedures and records that may bear on precarious employment should be undertaken. For instance, auditors should review company policy documents, employment contracts, records of subcontracting and outsourcing, records of apprenticeship schemes, work roster and overtime records, staff training records, records from previous audits, records of production levels and client orders, etc. If documentary, written employment agreements or contracts, and/or the company roster, etc., seem disproportionately low compared to the general numbers of workers, the general amount of machinery and equipment etc. observed during the facility walkthrough, or compared to production levels and client orders, this can indicate to auditors that there may be workers who are 'hidden' behind informal and precarious employment arrangements.

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## Questions to stress test Certified Entity's Policies and Procedures

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### Section 4.4.10 No Precarious Employment

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#### Management Interview Guide

1. How does your company ensure work is based on recognised employment relationships with clear rights and obligations?
2. What policies prevent avoiding legal responsibilities around employment by excessive outsourcing, subcontracting, home working, etc?
3. For temporary, contract, seasonal and part time workers, what measures ensure equal treatment including wages, benefits, etc?

#### Worker Interview Guide

1. Were basic terms like wages, hours, and leave entitlements clearly explained when you joined? Do you have an employment contract?
2. Have you experienced sudden denial of work, wages, benefits or severance that were promised earlier?
3. If you face issues like job/wage loss unfairly, can you safely report this without threats or retaliation?

#### External Stakeholder Interview Guide (optional)

1. From interacting with workers, do you feel the company provides stable, recognised employment?
  2. Are you aware of any reports suggesting unpaid wages, contract violations, lack of social protection, etc?
  3. In practice, do part-time, temporary, or contract workers receive wages and working conditions on par with permanent employees?
  4. If informal/precarious workers face exploitation by this company, are credible grievance channels available to address this?
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## 4.12. AUDITING COMPLIANCE WITH SECTION 4.4.11 MIGRANT WORKERS

4.12.1. This section provides a framework for auditing compliance with Section 4.4.11 of GOTS 7.0 on Migrant Workers. It guides auditors in assessing and verifying fair treatment practices throughout the operations and supply chains of Certified Entities, with a particular focus on the rights of migrant workers and equal working conditions.

### Due Diligence Process

- 4.12.2. *Step 1 - Embedding responsible business conduct into policies and management systems:* Auditors shall verify if the Certified Entity has incorporated specific provisions for the protection of migrant workers into its policies and management systems, ensuring alignment with national laws, industry standards, collective agreements, and relevant international frameworks. Policies should consider international standards such as the ILO Migration for Employment Convention No. 97, the ILO Migrant Workers (Supplementary Provisions) Convention No. 143, and the UN Convention on the Protection of the Rights of All Migrant Workers and Members of their Families.<sup>54</sup> Auditors should assess whether these policies provide explicit commitments to the rights and protections of migrant workers, including measures for fair treatment and non-discrimination. Verification may include reviewing policy documents, examining management practices for compliance with these standards, and interviewing management to assess their understanding and commitment.
- 4.12.3. *Step 2 - Identification and assessment of adverse impacts in operations and supply chains:* Auditors shall verify whether the Certified Entity conducts thorough assessments to identify potential issues affecting migrant workers within its operations and supply chains. This includes assessing areas such as contract clarity, equitable pay, and unrestricted access to personal travel documents. Auditors should obtain workers' feedback to determine if risks are evaluated comprehensively and if conditions specific to migrant workers, such as recruitment practices or document retention policies, are adequately addressed.
- 4.12.4. *Step 3 - Cease, prevent and mitigate adverse impacts:* Auditors shall assess whether the Certified Entity has developed and implemented effective strategies to cease, prevent, or mitigate issues impacting migrant workers. This may include reviewing the effectiveness of current practices, such as providing contracts in a language the worker understands, ensuring parity in wages, and establishing accessible grievance mechanisms. Auditors should verify if these strategies are proactive, realistic, and backed by appropriate resources to ensure meaningful protection and support for migrant workers. Evidence may include documented action plans, training initiatives on migrant rights, and revisions to recruitment or employment processes.
- 4.12.5. *Step 4 - Track implementation and results:* Auditors shall verify whether the Certified Entity has established mechanisms to monitor and evaluate the implementation of its policies regarding migrant workers. This includes assessing tracking mechanisms, such as monitoring records of employment conditions, grievance records, and worker feedback specific to migrant issues. Auditors should confirm that this data is reviewed regularly, enabling the Certified Entity to make necessary adjustments to its policies and practices.
- 4.12.6. *Step 5 - Communicate how impacts are being addressed:* Auditors shall assess whether the Certified Entity has a clear and consistent strategy for communicating its policies, actions, and results relating to the protection of migrant workers. Verification includes reviewing records of communications directed at both internal and external stakeholders, including any updates provided to migrant workers on their rights, working conditions, or relevant support services. Auditors should confirm that communication is conducted regularly and transparently and reaches all affected workers, ensuring they are informed about relevant policies and practices.

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<sup>54</sup> As mapped out in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.11.



4.12.7. *Step 6 - Provide for, or cooperate in, remediation where appropriate:* Auditors shall verify if the Certified Entity has established robust and accessible remediation procedures to address issues related to migrant workers. This includes reviewing the Certified Entity's grievance mechanisms to confirm they are available, fair, and prompt in addressing migrant worker complaints or concerns. Auditors should also assess whether these remediation processes address underlying causes to prevent recurrence and contribute to sustainable improvements in migrant worker conditions. Evidence may include records of complaint resolutions, follow-up actions taken, and documented improvements stemming from feedback on the remediation process.

#### **Auditing techniques**

- 4.12.8. *Worker Interviews:* Conduct interviews with a representative sample of workers, including migrant workers and management, to assess their awareness and implementation of the company's migrant worker policy and practices. Ask migrant workers questions to describe their treatment, including employment terms, work conditions, remuneration, and any services they receive, including transportation, accommodation, and food.
- 4.12.9. *Facility Walkthrough:* A walkthrough of the company's facilities could help identify any visible signs of migrant worker concerns. Observations could include the quality of accommodation for migrant workers, transportation facilities, or any visible discrepancies in the conditions of work and treatment between local and migrant workers.
- 4.12.10. *Management Interviews:* Auditors shall conduct interviews with relevant management personnel to assess the entity's commitment to non-discrimination against migrant workers, considering the entity's RBC policy. These interviews can provide insights into the company's recruiting process for migrant workers and the entity's treatment of migrant and local workers. Auditors shall inquire about the entity's practices regarding remuneration, working conditions and employment terms. Further, auditors may inquire about the total number of migrant workers employed by the entity.
- 4.12.11. *Document Review:* A comprehensive review of the Certified Entity's policies, procedures and records related to migrant workers should be undertaken. Documents may include migrant workers' employment contracts, payment records, and records of past concerns and their resolution.

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## Questions to stress test Certified Entity's Policies and Procedures

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### Section 4.4.11 Migrant Workers

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#### Management Interview Guide

1. Does your company have policies ensuring non-discrimination and equal treatment of migrant workers compared to local workers?
2. What measures do you take during recruitment and hiring to avoid exploitation or deception of migrant workers?
3. Are employment terms and conditions clearly explained to migrant workers during recruitment in languages they understand?
4. What workplace entitlements and protections are provided to migrant workers (e.g., workplace injury, healthcare, breaks, etc)?

#### Migrant Worker Interview Guide

1. Were your complete job details explained clearly upfront during recruitment in a language you understand? Did the reality on-site match?
2. Do you get equal wages, benefits and career growth opportunities compared to local workers in the same role?
3. Have you faced any discrimination, excessive work hours, seizure of documents, restriction of movement etc?
4. If you face any issues as a migrant worker, can you access company grievance mechanisms safely to report and address them?

#### External Stakeholder Interview Guide (optional)

1. From your interactions, do you feel the company provides equal treatment and work entitlements to migrant workers in practice?
  2. Are you aware of any complaints or cases of exploitation or discrimination specifically concerning migrant workers?
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### 4.13. AUDITING COMPLIANCE WITH SECTION 4.4.12 HOMEWORKERS

4.13.1. This section establishes a framework for auditing compliance with Section 4.4.12 of GOTS 7.0 on Homeworkers. It guides auditors in assessing and verifying fair labour practices throughout Certified Entities' operations and supply chains, with particular attention to homeworkers' working conditions and equal treatment.

#### **Due Diligence Process**

- 4.13.2. *Step 1 - Embedding responsible business conduct into policies and management systems:* Auditors shall verify whether the Certified Entity has integrated clear provisions for homeworkers into its overarching policies and management systems, ensuring that these are aligned with relevant national laws, sector-specific standards, collective agreements, and ILO standards, particularly ILO Home Work Convention No. 177.<sup>55</sup> Auditors should examine if policies related to homeworkers include explicit commitments to fair treatment, safe working conditions, and respect for homeworkers' rights. Verification may include reviewing policy documents, examining management systems for homeworker-specific provisions, and interviewing key personnel to confirm that policies and responsibilities are effectively embedded.
- 4.13.3. *Step 2 - Identification and assessment of adverse impacts:* Auditors shall assess whether the Certified Entity conducts a comprehensive evaluation of its operations and supply chain to identify and assess potential risks and vulnerabilities affecting homeworkers. This assessment should cover key areas such as working conditions, payment practices, and communication methods used to inform homeworkers about company policies. Auditors should review assessment records or risk analyses to ensure homeworkers' unique working arrangements and related challenges are thoroughly understood and documented.
- 4.13.4. *Step 3 - Cease, prevent and mitigate adverse impacts:* Auditors shall evaluate whether the Certified Entity has implemented effective strategies to cease, prevent, or mitigate identified risks or issues affecting homeworkers. These strategies should be proactive, realistic, and supported by adequate resources to ensure they address the issues appropriately. Verification may involve reviewing the action plans for addressing risks, examining documented improvements in pay structures or working conditions, and assessing worker training or support initiatives aimed at homeworkers.
- 4.13.5. *Step 4 - Track implementation and results:* Auditors should examine the monitoring systems that the Certified Entity uses to track the effectiveness of its measures for preventing and mitigating risks to homeworkers. This includes verifying that the Certified Entity conducts regular evaluations and makes iterative improvements based on feedback from homeworkers or other relevant stakeholders. Auditors should review monitoring records, data from feedback mechanisms, and any adjustments made to homeworker policies or practices in response to tracking outcomes.
- 4.13.6. *Step 5 - Communicate how impacts are being addressed:* Auditors shall assess the Certified Entity's communication strategies for informing stakeholders, especially homeworkers, about policies, actions, and results related to homeworkers. Verification includes reviewing records of communications with homeworkers and ensuring that they are transparent, regular, and accessible. Auditors should confirm that the communication channels are suitable for homeworkers, considering their remote or offsite working arrangements and that any policy updates or changes are promptly conveyed.
- 4.13.7. *Step 6 - Provide for, or cooperate in, remediation where appropriate:* Auditors shall verify whether the Certified Entity has established accessible and effective remediation procedures for addressing issues affecting homeworkers. This includes assessing whether the remediation framework provides comprehensive solutions that address the root causes of problems, helping to prevent recurrence and support sustainable improvements in

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<sup>55</sup> As mapped out in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.12.

homeworkers' conditions. Verification may include examining records of complaints or grievances, follow-up actions taken, and documented improvements achieved as a result of the remediation process.

### **Auditing Techniques**

- 4.13.8. *Worker Interviews:* The audit should include interviews with a representative sample of workers, including homeworkers and management, to shed light on their awareness of and implementation of the company's homeworker policy. Auditors will have to travel outside the company's facilities to meet homeworkers in their private homeworking premises; the company is responsible for arranging this access.<sup>56</sup> Ask home workers questions aimed at having them describe their treatment and the special characteristics of homework, including employment terms, work conditions, remuneration, and any services they receive, including transportation, accommodation, and food.
- 4.13.9. *Management Interviews:* Auditors shall focus management interviews on verifying the data concerning homeworkers, including employment conditions and types of work performed. Auditors shall assess management perspectives regarding the risks particularly relevant for homeworkers, including remuneration and occupational health and safety issues.
- 4.13.10. *Document Review:* Auditors should perform a comprehensive review of the entity's policies, procedures and records relating to homeworkers. Documents reviewed should include but are not limited to, employment contracts, payment records, and records of past problems and their resolution.

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## **Questions to stress test Certified Entity's Policies and Procedures**

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### **Section 4.4.12 Homeworkers**

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#### **Management Interview Guide**

1. Do you have a commitment to ensure equality in treatment between Homeworkers and Workers working at the facility within your policy for Responsible Business Conduct?
2. How does your company address the specific needs and challenges associated with homeworkers?

#### **Worker Interview Guide**

1. Are you aware of the company's policies or support mechanisms specifically aimed at protecting homeworkers?
2. Do you feel that your working conditions and treatment are fair and respectful of your rights? (if interviewing a Homeworker)
3. If you have concerns or face issues in your work as a homeworker, do you know how to report them? (if interviewing a Homeworker)

#### **External Stakeholder Interview Guide (optional)**

1. From your perspective, does the company treat its homeworkers fairly and uphold their rights?

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<sup>56</sup> As provided for in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.12.

#### 4.14. AUDITING COMPLIANCE WITH SECTION 4.4.13 SOCIAL COMPLIANCE MANAGEMENT

- 4.14.1. This section establishes a framework for auditing compliance with Section 4.4.13 of GOTS 7.0 on Social Compliance Management. It guides auditors in assessing and verifying management systems throughout Certified Entities' operations and supply chains, with particular attention to documentation processes, effective grievance mechanisms (complaints procedure), worker feedback mechanisms, and performance monitoring.<sup>57</sup>
- 4.14.2. *Informal Employment Arrangements (Section 4.4.13.1)*: The Certified Entity is expected to avoid the misuse of informal employment arrangements. Auditors should ensure that the entity does not engage in practices such as abuse of apprenticeship schemes, inappropriate seasonal work arrangements, and inappropriate subcontracting or agency work. This will ensure that the entity respects workers' labour rights and does not exploit loopholes to undermine the purpose of the GOTS Human Rights and Social Criteria.
- 4.14.3. *Worker Awareness (Section 4.4.13.2)*: A cornerstone of social compliance management is worker awareness of their rights and responsibilities. Auditors should verify that the Certified Entity properly informs its workers about their employment contract, GOTS Human Rights, Social Criteria and any other relevant information in the local language(s).
- 4.14.4. *Record Keeping (Section 4.4.13.3)*: Maintaining proper records of workers, including their names, ages, hours of work and wages, is an essential element of the Certified Entity's due diligence process. Auditors should check these records for completeness and accuracy. This would enable them to verify the entity's compliance with other human rights and social criteria, including, remuneration and working hours criteria.
- 4.14.5. *Appointment of Workers' Representatives (Section 4.4.13.4)*: To ensure open and constructive dialogue between workers and management, the Certified Entity shall allow workers to nominate a social accountability representative. Auditors shall verify whether this process is fair and inclusive. Auditors shall also verify if the representatives are involved in the discussions related to the implementation of GOTS Human Rights and Social Criteria. Auditor should interview such worker representatives and their principal liaison and focal points within management.
- 4.14.6. *Complaints Mechanism (Section 4.4.13.5)*: The Certified Entity should have an effective grievance mechanism in place to receive, investigate and address complaints related to the Human Rights and Social Criteria of the GOTS. Auditors shall assess the effectiveness and accessibility of the mechanism and monitor the complaints received and the resulting corrective actions, including reviewing company records of complaints received and corrective measures taken.
- 4.14.7. *Transparency of Information (Section 4.4.13.6)*: The Certified Entity is expected to provide information on complaint records to its certified buyers upon request. Auditors should verify that the organisation maintains an open channel of communication and provides the requested information in a transparent manner.
- 4.14.8. *Protection of Workers who report non-compliances (Section 4.4.13.7)*: Certified Entities should not discriminate or take disciplinary action against workers who provide information about compliance with the GOTS criteria. Auditors shall verify that the Certified Entity maintains a safe and non-discriminatory environment that encourages open communication and reassurances that workers will not be penalised for reporting non-compliance with GOTS Human Rights and Social Criteria.
- 4.14.9. *Consideration of Local and National Context (Section 4.4.13.8)*: Auditors are expected to consider local and national context in their risk assessment. Understanding the local context is critical for assessing compliance with GOTS criteria.

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<sup>57</sup> As provided for in Global Standard gemeinnützige GmbH, [Manual for the Implementation of GOTS Version 7.2 \(2024\)](#), guidance on Section 4.4.13.

## Questions to stress test Certified Entity's Policies and Procedures

### Section 4.4.13. Social Compliance Management

#### Management Interview Guide

1. Does your company have policies and procedures in place to prevent the use of informal employment arrangements (such as unauthorised subcontracting, misuse of apprenticeships, excessive seasonal or temporary work) that could enable the avoidance of GOTS social criteria?
2. Do you have functional and effective complaint mechanism?
3. Does your company maintain proper records of all workers, including their name, age, working hours and wages paid? How is this information tracked?
4. How are workers informed about GOTS social criteria and given an opportunity to provide feedback? Do you have a worker representative for social accountability?

#### Worker Interview Guide

1. Were you clearly informed about your employment terms, wages, benefits and working hours before starting work?
2. Have you experienced any sudden changes in your employment terms or payments that were not properly explained?
3. Do you know who to contact if you have any concerns or complaints about your employment conditions or treatment at work?
4. If a worker is unfairly impacted by the company's employment practices, do you think they provide fair ways for workers to report complaints and get remedies?

#### External Stakeholder Interview Guide (optional)

1. From your experience, does the company respect workers' rights and provide decent working conditions?
2. To your knowledge, does the company use unauthorised subcontractors or homeworkers in ways that could enable avoidance of good social practices?
3. Does the company engage with you to understand risks their work may pose to vulnerable workers and identify ways to prevent them?
4. If a worker is unfairly impacted by the company's employment practices, do you think they provide fair ways for workers to report complaints and get remedies?



## Annex 1. Example Checklist: Compliance with the GOTS Due Diligence Criteria

CRITERIA	COMPLIANCE		COMMENTS/DETAILS
<b>Section 1.2.8 – Essentials of Due Diligence</b>			
- Preventative approach focusing on potential impacts	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
- Dynamic process responsive to evolving circumstances	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
- Risk-based prioritisation	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
- Scaling implementation to operational size & complexity	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
- Proportionate to the likelihood and severity of impacts	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
- Informed by meaningful two-way stakeholder engagement	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
- Relevant to the entity's activities, sector, products, etc.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
- Commitment to transparency and ongoing communication	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
- Clearly allocated responsibilities across multiple personnel	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
- No shifts in responsibilities	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
<b>Sections 4.1.2 to 4.1.4 – Application &amp; Continuous Improvement</b>			
- Considers company size, operational context in implementation	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
- Demonstrates progressive improvement over time	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
- RBC policy updated regularly based on due diligence learnings	<input type="checkbox"/> Yes	<input type="checkbox"/> No	

### Sections 4.1.5 to 4.1.7 – Responsibility & Resources

- Board member has responsibility for due diligence implementation	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Senior staff responsible, competently trained	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Sufficient budget for supplier assessments, stakeholder engagement, etc.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Measures to embed due diligence across business decisions	<input type="checkbox"/> Yes	<input type="checkbox"/> No

### Supply Chain Considerations

- RBC Policy sets expectations for suppliers, subcontractors & intermediaries	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- RBC Policy seeks commitments from suppliers to conduct due diligence upstream	<input type="checkbox"/> Yes	<input type="checkbox"/> No

### Section 4.1.1 (i) – The Certified Entity shall embed its due diligence process into its policies and management systems

- RBC Policy adopted	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- RBC Policy approved by senior management/board	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- RBC Policy commitments to due diligence of own operations & supply chain	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- RBC Policy refers to OECD due diligence guidance	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- RBC Policy communicated to:		
- All employees	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Direct suppliers	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Other business partners	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Due diligence process embedded into:		



- Decision making procedures	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Procurement systems	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Monitoring mechanisms	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Internal quality control systems	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Supplier codes of conduct	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Section 4.1.1 (ii) - The Certified Entity shall identify actual or potential adverse impacts associated with the Certified Entity's operations**

- Process to identify and assess risks of adverse impacts in own operations	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Comprehensive supply chain risk assessments conducted using external expertise	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Identification of impacts based on severity and likelihood	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Identification considers:		
- Views of affected or potentially affected stakeholders	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Specific country and sector risks	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Workers in vulnerable categories	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Maintains documentation of all risk identification processes & outcomes	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Section 4.1.1 (iii) – The Certified Entity shall cease, prevent or mitigate adverse impacts**

- Corrective action plans developed to address identified adverse impacts	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Responsibility assigned for remediating impacts	<input type="checkbox"/> Yes	<input type="checkbox"/> No

- Engages stakeholders in determination & implementation of action plans	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Procedures aligned with UN Guiding Principles on Business & Human Rights	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Immediately addresses cases of severe harm in own operations and terminates supplier relationships where needed	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Section 4.1.1 (iv) - The Certified Entity shall track implementation and results**

- Metrics and key performance indicators defined to track due diligence	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Internal verification that actions committed are completed within timeframe	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Continuous monitoring & recording of relevant quantitative & qualitative information	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Seeks technical expertise where required	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Analyses and investigates reasons for ineffective impact mitigation	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Section 4.1.1 (v) – The Certified Entity shall communicate how impacts are addressed**

- Communicates externally at least annually on due diligence activities through reports	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Communication includes details on:		
- Policies, standards used	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Risk assessment processes	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Methods for assessing impacts	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Measures taken to address impacts	<input type="checkbox"/> Yes	<input type="checkbox"/> No

- Stakeholder engagement processes	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Responds to stakeholder concerns through appropriate channels	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Section - 4.1.1 (vi) – The Certified Entity shall enable remediation when appropriate**

- Remediation process established for adverse human rights and other impacts	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Operational-level grievance mechanism with safeguards against retaliation	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Ensures victims have access to remedy through legitimate processes	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Assesses complainant satisfaction with remediation procedures & outcomes	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- Implements recommendations to improve remediation procedures	<input type="checkbox"/> Yes	<input type="checkbox"/> No