



GLOBAL ORGANIC TEXTILE STANDARD  
ECOLOGY & SOCIAL RESPONSIBILITY

# CHANGE LOG

## MANUAL FOR THE IMPLEMENTATION OF GOTS

### VERSION 7.0

THIS CHANGE LOG LISTS THE MAJOR CHANGES MADE IN THE  
MANUAL FOR THE IMPLEMENTATION OF GOTS FROM VERSION  
6.0 TO VERSION 7.0

**MAY 2023 (updated)**  
MARCH 2023 (first release)

Global Standard gemeinnützige GmbH  
Rotebühlstr. 102 · 70178 Stuttgart · Germany  
[www.global-standard.org](http://www.global-standard.org)

GOTS 6.0	GOTS 7.0	RELEVANT CHANGE(S)
1.2.	1.2	<ul style="list-style-type: none"> <li>• Section is edited for clarity and consistency</li> <li>• New Guidance concerning the implementation of the Due Diligence Management Systems is added, inter alia, it provides a definition of the due diligence process and refers to the relevant OECD Guidance and Guidelines.</li> <li>• It is also provided that the management systems shall allow identifying, preventing, mitigating and accounting for how it addresses its actual and potential adverse impacts.</li> <li>• Further guidance and references are provided to ensure the implementation of the due diligence management systems in line with the internationally recognised best practices and standards.</li> </ul>
NA	2.4	<p>New guidance is included:</p> <ul style="list-style-type: none"> <li>• Detailed mandatory instructions with regard to policy, layout, format and text/codes for issuing TCs are provided in the 'Policy for the Issuance of Transaction Certificates' document that is available on the GOTS website.</li> <li>• TCs shall be requested by a Certified Entity through their chosen Approved Certifier whenever necessary.</li> <li>• An uncertified retailer may request TCs from its GOTS certified suppliers to ensure that the whole volume of shipment purchased is indeed GOTS certified. TC shall be issued by the Approved Certifier of the supplier.</li> <li>• TCs can be issued to a (un)certified retailer as long as the products carry GOTS Signs.</li> </ul>
NA	2.7	<p>New guidance is included:</p> <ul style="list-style-type: none"> <li>• A reference to the Approved Certifier can be the certifier's name, short form and/or its logo</li> <li>• The license number of the Certified Entity is the number provided by the Approved Certifier and stated on the Scope Certificate</li> <li>• Labelling of final consumer-ready GOTS Goods to be sold in retail to an end-consumer is mandatory. Consumer-facing final products which are produced according to GOTS criteria but do not carry GOTS Signs cannot be referred to as GOTS Goods.</li> <li>• An (un)certified retailer can receive Transaction Certificates from their certified supplier only for those products which carry GOTS Signs.</li> <li>• Sellers of GOTS Goods are expected to ensure that they request TCs only for correctly labelled GOTS Goods via their</li> </ul>



		<p>respective Approved Certifiers.</p> <ul style="list-style-type: none"> <li>• Labelling of GOTS Goods shall follow the latest version of 'Conditions for the Use of GOTS Signs'.</li> </ul>
2.2.1 & 2.2.2	2.7.5 & 2.7.6	<ul style="list-style-type: none"> <li>• The term "normal conditions" is altered with the term "standard conditions".</li> </ul>
2.3.1	4.2.2	<ul style="list-style-type: none"> <li>• Recombinant DNA (self cloning), DNA sequencing, gene editing, gene engineering, cell fusion are considered genetic modification techniques, therefore, inputs produced by such methods are prohibited.</li> <li>• New substance groups and relevant contamination levels are included under "Aromatic and/or Halogenated Solvents":  "1,1-Dichloroethane (75-34-3)", 1mg/kg,  "Dimethylformamide (DMF) (68-12-2), 50 mg/kg",  "Dimethylacetamide (DMAC) (127-19-5), 50 mg/kg",  "Toluene (Toluol)( 108-88-3), 10 mg/kg",  "N-methyl-2-pyrrolidone (872-50-4), 50 mg/kg"</li> <li>• New substance groups and relevant contamination levels are included under "Flame Retardants":  "Tri-o-cresyl phosphate (78-30-8), 50mg/kg",  "Trixylyl phosphate (TXP) (25155-23-1), 50 mg/kg",  "Trimethyl Phosphate (512-56-1), 50 mg/kg"</li> <li>• New substance groups and relevant contamination levels are included under "Chlorinated Benzenes and Toluenes" as "All isomers of tri-, tetra- chlorotoluenes, 10 mg/kg"</li> <li>• Title is reworded for clarity as "Inputs (e.g. azo dyes and pigments) releasing arylamines with carcinogenic properties (MAK III, category 1,2,3) and Aniline, free, (category 4)"</li> <li>• The parameter, "Aniline, free", and respective limit (150mg/kg) are included</li> <li>• Contamination level, 5mg/kg is included for:  "Mono, di and tri derivatives of octyltin (Multiple)",  "Monomethyltin compounds (MMT) (Multiple)",  "Dipropyltin compounds (DPT) (Multiple)",  "Dibutyltin dichloride (DBTC) (Multiple)",  "Tripropyltin compounds (TPT) (Multiple)",  "Tetraethyltin compounds (TeET) (Multiple)",</li> </ul>

		<p>"Tetrabutyltin compounds (TeBT) (Multiple)",          "Tetraoctyltin compounds (TeOT) (Multiple)", "Tricyclohexyltin hydroxide (1321-70-5)",          "Bis(tributyltin)trioxide (TBTO) (56-35-9)" substances under "Organotin Compounds"</p> <ul style="list-style-type: none"> <li>• The term "Per- and Polyfluorinated Compounds (PFC)" is changed to "Per- and Polyfluoroalkyl Substances (PFAS)" for accuracy</li> <li>• Under "Chlorinated Paraffins" category, a new substance group "Medium Chain Chlorinated Paraffins (MCCPs) (C14-17)" and relevant contamination level "500 mg/kg" are included. Contamination level of "Short Chain Chlorinated Paraffins (SCCP) (C10 C13)" is revised to "50 mg/kg" from "250 mg/kg"</li> <li>• Definition of PFAS is included as "PFAS is a class of fluorinated organic chemicals containing at least one fully fluorinated carbon atom."</li> <li>• Definition of Medium Chain Chlorinated Paraffins (MCCPs) is included as "UVCB (Substances of Unknown or Variable composition, Complex reaction products or of Biological materials) substances consisting of more than or equal to 80% linear chloroalkanes with carbon chain lengths within the range from C14 to C17."</li> <li>• The title of the table is changed to "Further Guidance for Inputs (e.g. azo dyes and pigments) releasing carcinogenic arylamine compounds (MAK III, category 1,2,3,4)"</li> <li>• A new table including various examples of carcinogenic dyes is included in "Further Guidance for Carcinogenic Dyes"</li> <li>• Further guidance for exceptionally allowed in-can preservative is included as:              "Exceptionally allowed biocidal active substances are those:</li> <li>• Listed in the EU BPR Annex I as "approved" or "initial application for approval in progress" in the list for PT06 and still on the revision list of the Review Programme of EU BPR Annex II part 1. A constant check is recommended on the approved/disapproved list of the Review Programme, as it is subject to change.</li> <li>• Contamination detection limit is included for Quinoline (91-22-5) as &lt;1000 mg/Kg.</li> </ul>
2.3.2	4.2.3	<ul style="list-style-type: none"> <li>• An exception is given as "In case ECHA includes a specific concentration limit for classification, it shall be followed for declaration limit on SDS. Please refer to the recent version of the Adaptation to Technical Progress (ATP) of the Table of harmonised entries in Annex VI to CLP for specific concentration limits."</li> <li>• A reference is included as "Table of harmonised entries in Annex VI to CLP, Adaptation to Technical Progress (ATP)."</li> <li>• An exception is given as "It is possible for a chemical formulator to incorporate a self-classification before the classification is harmonised and legally binding. In such cases, GOTS Scope 4 certifiers shall assess the appointed self-classification for plausibility and include the self-classification as a footnote on the GOTS Letter-of-Approval (LoA)."</li> </ul>

2.3.3	4.2.1	<ul style="list-style-type: none"> <li>• Applicable recognised norms or directives are updated to include "Z129.1:2010" and "EC 1907/2006 (REACH)" is replaced by "EC 2020/878"</li> <li>• Interpretation text is edited for clarity and consistency</li> <li>• Further clarification and guidance is included as " the validity of an LoA, shall last for 3 years or until a new version of GOTS comes into force, whichever is earlier. Based on the risk assessment of the Scope 4 auditor, the validity period may be shorter than 3 years. However, the Additives Registration Fee shall be paid once for the validity period of the current Standard version."</li> </ul>
2.3.4	4.2.4	<ul style="list-style-type: none"> <li>• Further interpretation is included: "Product Stewardship practices may include but are not limited to a documented plan defining minimum key tasks for personnel involved and a general flow of the chemical inputs in terms of product development, raw material, process control of various stages of production, control of intermediates, packaging, storage &amp; distribution, marketing and sales, use &amp; end-of-life cycle.</li> <li>• As a minimum, chemical formulators shall implement the following quality assurance practices: <ul style="list-style-type: none"> <li>o Risk assessment of raw materials and intermediates for consistency and presence of hazardous substances.</li> <li>o Testing plan for raw materials with defined intervals, test methods and approval criteria.</li> <li>o Risk assessment of preparations for consistency and presence of unavoidable contaminants.</li> <li>o Testing plan for formulations and preparations with defined intervals, and approval criteria"</li> <li>o Application of formulations and preparation on textile substrate under controlled conditions set by formulators, verifying conformance with Section 2.4.16. "</li> </ul> </li> <li>• For those chemical formulators or subcontractors which are currently engaged in the Bluesign implementation process, where verifiable results (audit reports) are available, should be screened and considered to the widest extent possible for this section.</li> <li>• Bluesign criteria conformant chemical formulators or subcontractors should be regarded as adequate to demonstrate compliance with this section. A Bluesign assessment or implementation progress report shall be provided to the GOTS Certifier to verify full compliance with this section.</li> <li>• A separate implementation deadline of section 2.3.4 for chemical subcontractors is included as 01 March 2025.</li> </ul>
2.3.5	4.2.5	<ul style="list-style-type: none"> <li>• New guidance is included as an exception for Bluesign conformant chemical formulators/subcontractors</li> <li>• A separate implementation deadline for section 2.3.5 is included for chemical subcontractors as " This section shall be implemented by 01 March 2025, and the first inspection shall be completed by 01 July 2025 by a GOTS Approved Certifier (Scope 4)."</li> </ul>



2.4.2	4.2.6.2	<ul style="list-style-type: none"> <li>• New interpretation is included "Paraffin is directly applied onto fibres/yarns during production therefore it shall be considered as chemical input."</li> </ul>
2.4.3	4.2.6.3	<ul style="list-style-type: none"> <li>• New guidance is included "use of PVA (polyvinyl alcohol) as a backing material for embroidery is prohibited."</li> </ul>
2.4.5	4.2.6.5	<ul style="list-style-type: none"> <li>• New guidance is included for "boiling, kiering, washing" process "washing detergents shall not contain phosphates" as "analysis of the presence of phosphate cannot be obtained via an analysis of phosphorous using ICP/MS or similar. Analysis of phosphate should be a direct and conclusive test. Knowledge of the formulation of the chemical input or an appropriate test method such as Ion Chromatography adapted from ISO 10304-1 can be considered."</li> </ul>
2.4.6 & 2.4.7	4.2.6.6 & 4.2.6.7	<ul style="list-style-type: none"> <li>• Allergenic and sensitising disperse dyes are listed separately.             <ul style="list-style-type: none"> <li>◦ C.I. Disperse Red 23 is removed</li> <li>◦ A new table containing "carcinogenic dyes" is included in section 2.3.1 and the following dyes are moved therein: "carcinogenic dyes": "C.I. Disperse Orange 11", "C.I. Disperse Yellow 7", "C.I. Disperse Red 151", "C.I. Disperse Yellow 56"</li> </ul> </li> <li>• Further clarification is included as "A number of disperse dyes on the market are regarded as skin sensitizers (H317), however, they are not allergenic. The use of these dyes is not prohibited as long as Occupational Health and Safety procedures such as safe handling are strictly followed as outlined in respected Safety Data Sheets. The following are some examples of sensitizing disperse dyes (H317)"</li> <li>• A list of examples of sensitizing disperse dyes is provided separately.</li> </ul>
NA	4.2.6.9	<ul style="list-style-type: none"> <li>• An interpretation is included for machine oils "As a common practice, machine oils are utilised for the maintenance of textile machinery and not applied to textiles directly. Therefore, they are not to be perceived as a chemical input for textile processing, however, during textile processing, if used, machine oils may come in contact with textiles. Considering the risk involved, wherever relevant, those machine oils shall be heavy-metal free."</li> </ul>

2.4.9.1	3.2	<p>The following interpretations and guidance are provided:</p> <ul style="list-style-type: none"> <li>• " Conventionally grown cotton fibre, even if it is non-GMO and/or recycled, is not permitted as additional fibre."</li> <li>• " Mechanically recycled organic fibres shall originate from pre-consumer wastes of GOTS goods (intermediate or finished) at GOTS-certified entities and shall be recycled under a GOTS-certified entity. Such mechanically recycled organic fibres may be used as additional fibre up to 30%. This is allowed as long as the Certification Body is satisfied with the traceability aspects of the waste and recycling process."</li> <li>• Reworded for clarity: " Virgin polyester is not permitted as an additional fibre material. All polyester fibres blended in a GOTS Good, under Section 2.2.1 and 2.2.2, shall be (thermo-mechanically or chemically) recycled from pre-or post-consumer waste."</li> <li>• A guidance for non-mulesed wool fibre sourcing is included: "Wool fibres used in GOTS Goods...shall come from mulesing-free sources. Current adequate proof for a non-mulesed verification of wool by Approved Certifiers shall include:  Wool fibre that is coming from a region where mulesing is prohibited or not practised IFOAM Family of Standards accredited organic certification in this region strictly excludes mulesing  If any of the above conditions is not fulfilled, then an additional certification is required to provide adequate proof for the non-mulesed status of the wool. Those schemes may include (but are not limited to) Responsible Wool Standard (RWS) by Textile Exchange, ZQ Merino, New Merino etc."</li> <li>• Various examples of applicable and non-applicable fibre compositions are included.</li> <li>• A reference to "Rainforest Alliance" is included.</li> </ul>
2.4.9.2	3.3	<ul style="list-style-type: none"> <li>• The text is edited for consistency and clarity purposes</li> <li>• A new restriction for the use of decorative accessories on GOTS Goods is included:  • The use of decorative accessories on GOTS goods shall not exceed 15% of the product's total weight and 40% of its total surface area coverage. A decorative accessory refers to any material used to enhance the appearance of a product, such as lace, sequins, embroidery, etc.</li> <li>• Mattress, shoes (with complete upper part fabric such), and combined products are excluded from a weight limitation of decorative accessories. Components used in such products including support, frame, rubber sole etc should be considered functional accessories.</li> <li>• Reworded to include assessment of adhesive products "adhesive products (such as glue) used on a certified product (e.g. for mattress, personal care products, pasting embellishments). shall be assessed and approved prior to use. Such adhesive chemicals are not to be seen as accessory."</li> </ul>



		<ul style="list-style-type: none"> <li>• For materials from threatened animals, plants and timber a reference of Red List of the IUCN is included.</li> <li>• For filling, stuffing parameter, a guidance is included as: In case textile fibers are used for the purpose of filling/stuffing of a certified textile cover, the weight of the filling can be included into fiber percentage calculation for the GOTS label grade. In case non-textile fibers are used for the purpose of filling/stuffing of a certified textile cover, the weight of the filling cannot be included into fiber percentage calculation for the GOTS label grade.</li> </ul>
2.4.10	4.3.1	<ul style="list-style-type: none"> <li>• New guidance, interpretation and reference are included: Certified Entities shall conduct a regular, preferably annual, environmental risk assessment audit aiming to identify potential environmental impacts and risks that are applicable to their processing stages, then accordingly classify and prioritize the identified risks.</li> <li>• As the following step, Certified Entities shall set measures to mitigate those identified risks and impacts</li> <li>• Certified Entities shall have a chemical management plan at the site which would also include safe chemical storage, labelling, use of protective equipment for anyone that handles chemicals.</li> <li>• Certified Entities should identify and use substitutes for chemicals on the MRSL based on scientific data and internationally accepted methodology for assessing hazards. They may also use existing credible substitution lists for any chemicals they need to use for production.</li> <li>• The following reference document is included: <u>OECD Environmental Risk Assessment Toolkit</u></li> <li>• Further guidance is given as “each GOTS Certified Entity including trade offices shall have a written environmental policy that is appropriate to the nature of their business. Such a written policy for trade offices for instance may include carbon reduction activities, sustainable purchasing approaches, office lightning etc. and a reference is given as “European Union, European Green Office”</li> <li>• Reworded to contain chemical management responsible as well: “Person(s) responsible for environmental policy and chemical management duties shall be competent, appropriately trained and shall have adequate resources made available to them so as to discharge duties.”</li> <li>• A guidance is included in regard to GOTS Monitoring: “When collecting data on water resources and consumption it is important to keep a record of the amount of how much fresh water and recycled water is consumed per year at the facility. Certified facilities located in water-stressed areas are required to have water management plans including development and implementation of water efficiency plans and/or reducing process dependence on freshwater by re-using and recycling.”</li> </ul>





		<ul style="list-style-type: none"> <li>• Additional guiding references are included as <u>The OECD Water Governance Programme, Resource Library and OECD (2015), Stakeholder Engagement for Inclusive Water Governance, OECD Studies on Water, OECD Publishing, Paris</u></li> <li>• Guidance concerning the Greenhouse Gas (GHG) Emission Management is updated as in the following:             <ul style="list-style-type: none"> <li>• GOTS supports all initiatives that are aimed at arresting and reversing Climate Change, an integral part of the United Nations' Sustainable Development Goals (SDGs). It is incumbent on GOTS Certified Entities to take steps towards meeting these goals, and as a preliminary first step, it is required that Certified Entities identify sources of GHG emissions within their own operations. These may include activities owned or controlled by the enterprise that releases emissions straight to the atmosphere (i.e. direct emissions), or the enterprise's consumption of purchased electricity, heat, steam and cooling (i.e. indirect energy emissions).</li> <li>• Certified Entities are required to reduce identified GHG emissions to the extent possible over time. They may take a risk-based approach to address their GHG emissions by focusing their resources where GHG emissions are greatest (for example, fossil fuel based activities). While GOTS currently does not set time or emission limits within its supply chain, it encourages all Certified Entities to evaluate their operations and work towards such goals. A future perspective of Certified Entities should be to extend this evaluation beyond their own operation and also consider GHG emissions released at further levels, such as product related emissions and supply chain emissions.</li> <li>• Greenhouse Gas Emission Management may be a component/subsection of the written Environmental Management Policy of the Certified Entities. Greenhouse Gas Emission Management shall contain the approach of the Certified Entity to set activities towards identification, monitoring, and reduction of GHG emissions.</li> <li>• Additional Guiding reference is included as "OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector, Table 13, p.173."</li> </ul> </li> </ul>
2.4.11	4.3.2	<ul style="list-style-type: none"> <li>• Interpretation and guidance are enhanced to include following criteria:             <ul style="list-style-type: none"> <li>• Maintenance of ETP is especially crucial to eliminate risks such as leakage to the soil and aquifers etc.</li> <li>• AOX and heavy-metal residue limit criteria of the treated wastewater are now obligatory to follow "Treated wastewater shall include following test parameters and limits"</li> </ul> </li> </ul>
2.4.12.1	2.6.1	<ul style="list-style-type: none"> <li>• The guidance is enhanced to cover exemplary documents as " Shipping documents may include Forwarders Certificate of Receipt (FCR-1 and/or FCR-2), Bill of Lading, shipping bill."</li> </ul>



2.4.12.2	2.6.2	<ul style="list-style-type: none"> <li>• Percentage wise criterion is included for plastic hangers: "as a minimum 'declaration' issued by the producer/trader of the single use plastic hanger that it is made from 100% recycled materials from pre- or post-consumer waste shall be adequate."</li> <li>• Further guidance for bioplastic packaging testing is included:             <ul style="list-style-type: none"> <li>• Biodegradability test for plastic packaging: Soil ASTM D5988, Freshwater ASTM D5271/EN29408, Marine ASTM D6691</li> <li>• Compostability test for plastic packaging: Industrial ASTM D6400/EN 13424:2000, Home ASTM D6400/EN 13432:2000 Lower Temp Conditions</li> </ul> </li> <li>• A new, percentage wise criterion, is included for recycled paper/cardboard "as a minimum 'declaration' issued by the producer/trader of the paper/cardboard that it is 100% recycled from pre- or post-consumer waste shall be available. Examples of certified recycled material are GRS/RCS Standard."</li> <li>• A new reference "Rainforest Alliance" is included as "Recognized certification programs verifying compliance with sustainable forestry management principles are ... and Rainforest Alliance."</li> </ul>
2.4.13	2.5	<p>Interpretation is enhanced to cover following details:</p> <ul style="list-style-type: none"> <li>• The maximum period that a single Transaction Certificates may cover is 90 calendar days from the date of the first shipment to the date of the last shipment.</li> <li>• Multiple shipments are possible under certain conditions as described in the current TC Policy</li> </ul>
2.4.14	5.2.6	<p>Further guidance and criteria is included for user-phase of GOTS Goods:</p> <ul style="list-style-type: none"> <li>• Wherever possible, GOTS Goods should support decreasing environmental impacts at the use phase. Therefore; GOTS Goods care labels, wherever applicable, shall carry environmentally friendly washing instructions, such as, wash at room temperature, use of liquid detergent, no use of bleach, line or flat dry, low or no iron, no dry cleaning, etc.</li> <li>• It is recommended that sellers of GOTS Goods inform end-users about end-of-life options</li> </ul>
2.4.15 & 2.4.16	5.2.7 & 5.2.8	<ul style="list-style-type: none"> <li>• Guidance for accessory testing is included as "When conducting residue tests on finished GOTS Goods ...sampling should not contain accessory parts (e.g. button placket textiles, lining). Necessary instructions should be provided to testing laboratories."</li> <li>• The pesticide "Glyphosate" is removed from animal based fibre testing.</li> </ul>

3.1.2	4.4.1.3	<ul style="list-style-type: none"> <li>• The interpretation of the Section, which required the Certified Entity to respect human rights. was added. The interpretation contains references to the International Bill of Human Rights and the United Nations Guiding Principles on Business and Human Rights.</li> </ul> <p>Besides, the interpretation guidance contains an updated list of the relevant ILO Conventions, Declarations and Recommendations, which inter alia, includes the following:</p> <p>Declaration on Fundamental Principles and Rights at Work of the International Labour Organisation (ILO)</p> <p>C190 - Violence and Harassment Convention, 2019 (No. 190)</p> <p>C111 - Discrimination (Employment and Occupation) Convention, 1958 (No. 111)</p> <p>C100 - Equal Remuneration Convention, 1951 (No. 100)</p> <p>C156 - Workers with Family Responsibilities Convention, 1981 (No. 156)</p> <p>C183 - Maternity Protection Convention, 2000 (No. 183)</p> <p>R190 - Worst Forms of Child Labour Recommendation, 1999 (No. 190)</p> <p>R085 – Protection of Wages Recommendation, 1949 (No. 85).</p>
NA	4,4,1.4	<ul style="list-style-type: none"> <li>• The interpretation of the Section related to the groups or populations at risk of particular vulnerability and in relation to whom there is particularised protection.</li> <li>• The interpretation includes references to the following human rights instruments: UN Declaration on the Rights of Indigenous People, 2007. 1989 ILO Convention No. 169 concerning Indigenous and Tribal Peoples in Independent Countries, 1650 UNTS 383 (1991). UN Convention on the Elimination of All Forms of Discrimination Against Women, 1979. UN Declaration on the Rights of Persons Belonging to National or Ethnic, Religious and Linguistic Minorities, 1992. Convention on the Rights of the Child, 1989. Convention on the Rights of Persons with Disabilities. 2007. International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families, 1990.</li> </ul>

NA	4.4.2	<ul style="list-style-type: none"> <li>• The interpretation and guidance on the implementation of the sections related to Forced Labour were added:</li> <li>• The reference to the ILO Conventions No. 29 and No. 105 was added.</li> <li>• The reference to ILO, Combating Forced Labour, A handbook for Employer and Businesses was added.</li> <li>• The definitions of the following terms relevant to the Section on Forced Labour were added: "all work or services", "menace of any penalty", "voluntary offer", and "forced labour".</li> </ul>
NA	4.4.3	<ul style="list-style-type: none"> <li>• The interpretation and guidance on implementing the section related to the prohibition of Child Labour were added.</li> <li>• New guidance was added: "The Certified Entity shall not tolerate child labour in its operations. This commitment applies to the whole supply chain."</li> <li>• New guidance was added concerning the implementation of a management system that prevents the employment of children under the age of 15, prevents the worst forms of child labour, and prevents the exposure of employees under the age of 18 to hazardous work in line with ILO Conventions No. 138 and No. 182.</li> <li>• The interpretation of the "Minimum Age" criteria and guidance concerning age verification was added.</li> <li>• The reference to the relevant ILO documents and best practices was provided.</li> </ul>
NA	4.4.3.3	<ul style="list-style-type: none"> <li>• New interpretation concerning the sections on Young Workers was added.</li> <li>• The references to in C182 - Worst Forms of Child Labour Convention, 1999 (No. 182), Articles 3(d), 4; and as elaborated in R190 - Worst Forms of Child Labour Recommendation, 1999 (No. 190), Paragraphs 3-4, which enumerates the types of work that young workers cannot perform.</li> <li>• The new guidance concerning age verification methods, as provided by the ILO, was added.</li> <li>• The interpretation and guidance were added to consider all employment relationships when ensuring compliance with the prohibition of child labour criteria.</li> </ul>
NA	4.4.4	<ul style="list-style-type: none"> <li>• The interpretation of the sections related to Discrimination, Violence and Harassment was added:</li> <li>• The guidance for implementing a management system to prevent and address all forms of violence and harassment in the workplace was added.</li> <li>• The definition of "Gender-based violence and harassment" was added.</li> <li>• The reference to the relevant ILO Conventions was added, including the ILO Convention No.190 - Violence and</li> </ul>



Harassment Convention, 2019 (No. 190).		
NA	4.4.5	<ul style="list-style-type: none"> <li>• The guidance and interpretation of the sections concerning gender equality, protection of workers with family responsibilities, and new and expecting mothers were added.</li> <li>• The guidance requires the Certified Entity to embed gender equality into the management systems and comply with relevant ILO Conventions and national laws concerning gender equality.</li> <li>• The guidance concerning maternity leave, maternity leave benefits, employment protection, health protection, and breastfeeding arrangements was provided.</li> <li>• The guidance also provides that family responsibilities shall not, as such, constitute a valid reason for termination of employment.</li> <li>• The reference to the relevant ILO Conventions, including the ILO Convention No.183, was added.</li> </ul>
NA	4.4.6	<ul style="list-style-type: none"> <li>• The guidance to Section "3.6.1 Freedom of association and the right to collective bargaining shall be respected" is added. Certified Entities are required to respect employees' rights to freedom of association and collective bargaining.</li> <li>• The new guidance provides for the definition of Collective bargaining,</li> <li>• The Guidance requires Certified Entities to participate in the dialogue and the collective bargaining.</li> <li>• The references to the relevant international treaties, ILO Conventions, and OECD documents were added.</li> </ul>
NA	4.4.7	<ul style="list-style-type: none"> <li>• New guidance concerning Occupational Health and Safety (OHS) was added.</li> <li>• The guidance requires the Certified Entities to take appropriate account of the international best practices and recommendations when developing the policies regarding Occupational Health and Safety, including but not limited to those set by ILO.</li> <li>• The Certified Entity shall, to the extent possible, follow the ILO Code of Practice on Safety and Health in the Textiles, Clothing, Leather and Footwear Industries.</li> <li>• The Certified Entity, if applicable, shall maintain documentary proof concerning the compliance with the domestic legal requirements for the levels of ventilation, lighting, temperature, noise, exposure to dust and cleanness. The Certified Entity shall also maintain all legally required certificates concerning the building safety and maintenance of electrical installations.</li> <li>• References to relevant ILO Conventions and Recommendations were added.</li> </ul>

3.8	4.4.8.2	<ul style="list-style-type: none"> <li>• Additional guidance concerning wages and remuneration was added:</li> <li>• No worker may experience a decrease in real wages year over year. Adjust each worker's wage at least annually. When adjusting workers' wages the inflation rates shall be taken into account.</li> <li>• Wage increases shall be transferred to workers through whatever means (e.g., digital electronic payment, cash) is typically used for that worker's remuneration. Wage increases will only be paid through in-kind transfers (e.g., food) if negotiated in a collective bargaining agreement.</li> <li>• If wages are below the relevant living wage benchmark, entities shall regularly increase wages to reduce the gap with the living wage.</li> </ul>
3.8.9.	4.4.8.9	<ul style="list-style-type: none"> <li>• Additional guidance concerning the living wage gap was added: Collect detailed data on current compensation. Analyse data to identify distinct wage groups and their earnings. Use the IDH Salary Matrix.</li> <li>• Identify the local living wage estimate. If available, use the Anker estimate. Otherwise, use the Asia Floor Wage, or other NGO or union estimate. If none of these is available, generate an estimate using the resources provided.</li> <li>• For each wage group, calculate the wage gap (the difference between actual and living wage).</li> <li>• Systematically share wage gap calculation with workers, ask them how the living wage estimate compares to their experiences, and record their responses.</li> <li>• Note that in the future, Living Wage estimates may be required to include the cost of early childcare.</li> <li>• Systematically share wage gap calculation with buyers, ask them how long it would take to increase prices to cover the wage gap and record their responses.</li> </ul>
3.8.10.	4.4.8.10	<ul style="list-style-type: none"> <li>• Guidance concerning the requirement to develop a plan concerning covering the living wage gap was added: Systematically share wage gap calculation with buyers, ask them how long it would take to increase prices to cover the wage gap and record their responses.</li> <li>• Make a plan (signed by the person(s) authorized to implement the plan).</li> <li>• Plan should include an annual obligation to reduce the gap until its complete elimination.</li> <li>• Plan should consider that living wages are subject to change due to inflation, taxation and statutory deductions.</li> <li>• Ensure that the plan is based on dialogue with a recognised trade union or, in their absence, elected worker representatives.</li> </ul>

		<ul style="list-style-type: none"> <li>• Involve buyers that source more than 20% of volume so that you may discuss how they will enable wage improvement.</li> </ul>
3.9	4.4.9	<ul style="list-style-type: none"> <li>• Guidance concerning the sections on working time was provided.</li> <li>• The Certified Entity shall follow the ILO standards concerning working time.</li> <li>• The interpretation added defines "working hours", "weekly period of rest", and "overtime".</li> <li>• Reference to the ILO Conventions No 1, No 14, No 30, No 106, and No 175 was added.</li> </ul>
3.10	4.4.10	<ul style="list-style-type: none"> <li>• The section "No Precarious Employment is Provided" guidance requires Certified Entities to ensure that employment relationships do not cause insecurity and social or economic vulnerability for workers. i.e. ensure protection arising from employment relationships and prevent the avoidance of such protection by way or reason of informal employment.</li> <li>• The Certified Entity shall, insofar as possible, have written employment agreements expressly setting out the rights and obligations of employees under labour or social security laws and regulations. The work shall be performed based on recognised employment relationships, implicating rights and obligations of employees under labour or social security laws and regulations.</li> <li>• The references to the ILO R198 and the OECD Guidelines for Multinational Enterprises were added.</li> </ul>
3.11	4.4.11	<ul style="list-style-type: none"> <li>• Guidance and interpretation were added to the section on migrant workers.</li> <li>• The definition of a "migrant worker" was added.</li> <li>• References to the relevant ILO Conventions and the International Convention on the Protection of the Rights of All Migrant Workers and Members of their Families were added.</li> </ul>
3.12	4.4.12	<ul style="list-style-type: none"> <li>• Guidance concerning the section on Homeworkers was added</li> <li>• The term Homeworkers was defined.</li> <li>• The Certified Entity is required to record data on homework's nature, extent and characteristics.</li> </ul>
3.13.1. & 3.13.2.	4.1.1	<ul style="list-style-type: none"> <li>• The guidance to the section concerning the implementation of the due diligence was added.</li> <li>• Detailed guidance concerning the implementation of the due diligence six steps framework was added.</li> </ul>

3.13.6.	4.1.6	<ul style="list-style-type: none"> <li>• The interpretation of the provision concerning the oversight and responsibility for due diligence was added.</li> <li>• Certified Entities must assign senior staff members responsible for implementing the Certified Entity’s Policy on Responsible Business Conduct.</li> </ul>
4.1	2.2.5	<ul style="list-style-type: none"> <li>• Interpretation is enhanced to cover the following for certification and/or on-site inspection obligations:</li> <li>• Chemical Formulators (supplier): An on-site inspection is obligatory. For further information, please refer to section 2.3.5</li> <li>• Chemical Subcontractors (toll manufacturing): An on-site inspection is obligatory. For further information, please refer to section 2.3.5.</li> <li>• Traders (B2B) of GOTS Goods: Certification based on an annual on-site inspection is obligatory. For specific exceptions, please refer to the following.</li> <li>• Guidance for cotton ginners is included following: "Special requirements for cotton gins: cotton ginning units shall be independently certified to GOTS. Independently certified gins may be used as subcontractors by other GOTS certified companies following all other GOTS requirements."</li> <li>• Further interpretation is included: "registered traders can involve in trade activities with finished and intermediate GOTS Goods but cannot get involved in raw/seed/lint fibre trade."</li> <li>• Wording is enhanced via inclusion of “B2C” for further clarity <i>“Certification of (B2C) retailers is obligatory only if...”</i></li> <li>• Definition for re-labelling is included: "Re-labelling GOTS Goods is removing any GOTS Signs from any of the certified intermediate/finished product and/or attaching any GOTS Signs on certified intermediate/finished products for any reason."</li> <li>• Wording is enhanced via inclusion of “third-party” for further clarity <i>“Assessment of the processing system by means of visits to processing and storage units which may also include visits to non-certified, third party areas such as warehouses, fulfilment centres etc.,”</i></li> <li>• Further guidance is included for quality assurance activities at ginning stage: "Approved certification bodies ensures that every inspection carry out for ginning will be informed to GOTS Quality Assurance. They shall ensure that GOTS personnel can accompany any audits carried out during the ginning season and otherwise."</li> </ul>
4.2	5.2	<ul style="list-style-type: none"> <li>• Further guidance is included as Quality Management System (QMS) refers to product quality control related activities and not the organic status of the product.</li> <li>• References included “ Reference: ISO 9001, Six Sigma or Total Quality Management (TQM)"</li> </ul>





4.2	5.2	<ul style="list-style-type: none"><li>• Testing of GOTS Goods is rephrased to indicate it as obligatory for Certified Entities and for Approved Certifiers "Certified Entities and Approved Certifiers shall plan their own regime of textile quality testing based on their risk assessment with the overall responsibility of ensuring approved inputs..."</li></ul>
6.1	6.1	<ul style="list-style-type: none"><li>• The new guidance is included: "Synthetic fibre components are not permitted for group II products. Synthetic security veils are not allowed for tampons."</li></ul>
6.1.2	6.1.2.3	<ul style="list-style-type: none"><li>• Further guidance is included for barrier film use "<i>In the case of reusable/washable personal care products (e.g. nappies, cloth pads), a polyurethane (PU) layer that is not in direct contact with the skin can be used to prevent leakage..</i>"</li></ul>

NA: Non-applicable