Statement of the Green Button Standards Committee

02.09.2026

1. Introduction

The Green Button Standards Committee (SC) is pleased to present its official feedback regarding the development process and core content for the upcoming Green Button 3.0 (Phase 3) Standard. We discussed and exchanged with the standards holder (BMZ) before the public consultations. We were informed by the BMZ/Secretariat about key findings from these consultations and some of us were able to attend portions of these meetings. The SC appreciates the consultation process as well as the level of participation achieved with the different stakeholder groups. The SC had an exchange with the Secretariat prior to the consultations and received a comprehensive overview of the written and oral submissions made during the process.

We would like to start by noting that the change from the previous Green Button 2.0 approach is a substantive one. Green Button 2.0 was a combination of product standards certified by using other seals (the meta-seal approach) and the introduction of a human rights due diligence methodology that was geared towards encouraging companies to apply a substantive due diligence approach in addition to their product standards. This is a significant change in the Green Button 3.0, which will concentrate on the due diligence methodology. The reason for this is the new legal regulations such as the Empowering Consumers Directive (EmpCo) and its German implementation in the Act against Unfair Competition (UWG). The UWG sets high requirements for the quality and credibility of certification labels. Under the previous meta-label approach, third-party certification labels were accepted for production processes. However, the Green Button would not be able to verify or ensure the compliance of these third-party certification labels under the requirements of the UWG. Therefore, the standards holder proposed that the meta-label approach will not be continued in the Standard 3.0. The Green Button will instead be designed to function independently from other certification labels. Companies themselves are responsible for assessing whether third-party certification labels comply with the UWG.

The SC recognizes and supports the decision to not continue the meta-label approach. As a result, the due diligence methodology developed under the new standard will form the core of the new framework. The SC‘s comments and recommendations to the standards holder are designed to guarantee a clear, reliable, and consistent due diligence approach. Corporate due diligence processes have already been at the core of the Green Button. The Green Button was the first textile certification label to introduce these processes and to demonstrate in practice that they are feasible and auditable. The discontinuation of the meta-label approach reinforces this key pillar and will help companies by reducing complexity. Certification labels will continue to play an important building block for corporate due diligence processes, as audit reports continue to provide valuable information for risk management. With the new setting the Green Button 3.0. will offer companies

the option to select the certification labels and robust audits in line with what fits best with their risk profile and other criteria.

The SC believes that the new standard will have a much stronger emphasis on environmental due diligence and will be easier for internationalization while maintaining its quality. The implementation will require shared responsibilities across the value chain, including raw material sourcing and post-use (e.g., repair and end-of-life).

For the finalization phase of the Green Button 3.0 draft, the SC wants to emphasize re-flections on the clarity of the indicators, the auditability and feasibility across different company contexts, and ensuring that the Standard adequately reflects the position of affected groups. The standard should also be in coherence with international HREDD standards and relevant EU frameworks.

2. Key cross-cutting recommendations

2.1 Responsible purchasing practices

The SC welcomes the reference to responsible purchasing practices in section 3 of the draft standard. We are in favor of emphasizing purchasing practices as a crucial component of human rights and environmental due diligence. Purchasing practices are rightly referred to in the Green Button standard as a risk factor to be properly investigated, and key indicators for corporate commitment are highlighted. Other notable examples of good practice that can be included are multi-year business guarantees, building collaborative partnerships with select suppliers, and optimizing communication frequency and methods with suppliers. To meet these standards, companies can implement a phased action plan. While during the consultation stakeholders noted that operationalizing "shared responsibility" remains challenging, evaluating and auditing purchasing practices can offer a practical framework to measure and enforce accountability. The Committee considers that although companies must review their own purchasing practices as part of their human rights and environmental due diligence, they need to do this based on a clear shared understanding of what this looks like in practice. The Green Button standard should refer to an existing global standard such as the Purchasing Practices HRDD (PP-DD) Framework. This framework not only outlines the key steps companies should take to make their purchasing practices more responsible through an HREDD approach, but it also details what is required of purchasing companies at each step to ensure that this approach is meaningful.

The committee recognizes the paradox where a standard designed to enforce correct purchasing practices could unintentionally worsen them. This might occur when a standard requires too much duplicative work from manufacturers, when the standard is too vague, or when it asks for too much information that is difficult to obtain. This situation often leads to the cascading of tasks and responsibilities upstream into the supply chain. The committee believes the standard should more explicitly and frequently highlight the risk of unintentionally encouraging poor purchasing practices and emphasize shared responsibility between companies and their suppliers.

The SC recommends:

- Reference an established framework for responsible purchasing practices
- The Green Button standard should refer to an established framework such as the Purchasing Practices HRDD (PP-DD) Framework, which provides clear guidance on how companies can apply an HREDD approach to their purchasing practices and clarifies the responsibilities of purchasing companies at each stage.
- Provide a clear basis for implementing shared responsibility.
- The standard should provide a clear and practical understanding of what shared responsibility means in relation to purchasing practices. Existing frameworks can help companies assess their practices and implement measures such as multi-year business commitments, collaborative supplier relationships, and effective communication with suppliers.
- Prevent the standard from creating harmful purchasing practices.
- Explicitly address the risk that excessive, vague, or duplicative requirements could shift disproportionate workloads upstream to suppliers. The standard should emphasize shared responsibility and avoid requirements that place unnecessary information-collection or compliance burdens on manufacturers and suppliers.

2.2 Indicators, impact, auditability and streamlining

The Green Button 3.0 certifies a due diligence process. It does not certify the impact (e.g. 'no child labour'). A risk-based approach with an obligation of means rather than an obligation of results cannot be a set of binary thresholds. On the other hand, a standard that solely measures the existence of processes ignores the basic fact that good processes can lead to bad outcomes. Can outcome-based indicators and thresholds be part of a due diligence certification? They can if outcome indicators are used to verify whether the processes certified are indeed capable of achieving the right results.

Defining the right results is also a balancing act. Overly prescriptive requirements and guidance risks encouraging box-ticking and is not in line with due diligence principles (continuous improvement). It is important that the focus of the Green Button certification is placed on an assessment of the quality of the due diligence process and that it reflects the essence of HREDD. HREDD is a continuous, dynamic process and should be viewed as a long-term investment in prevention, resilience, and sustainable business. Remediation must be understood both as restoration of rights as well as a prevention of recurrence; grievance mechanisms also serve as early warning signals that help prevent further and future harm and its associated cost.

To assess the quality of a company's due diligence process and to certify it, it is important to include information from the supply chain (for example, factory findings/actions taken /stakeholder information) in the audit as evidence and substantiation. Meaningful stakeholder engagement is essential at every stage of due diligence.

In requiring proof, the Green Button needs to take the utmost care to avoid unnecessarily overburdening companies. While there is a strong desire to streamline, issue-driven NGOs advocated during the consultations for highly precise and prescriptive measures. Streamlining focuses on driving alignment and harmony. It prevents duplication and seeks complementary approaches rather than forcing an impossible, one-size-fits-all solution. To this end, established frameworks (such as CFRPP/PPDD/ the MSE Framework etc.) are important to reference because they set the correct tone, they are based on extensive consultation processes among various stakeholders (tried-and tested), and they promote an efficient and effective way of implementing due diligence.

The method of referencing existing frameworks is important. To avoid duplication of effort, we must strive for a situation where information already collected is accepted by the standard. The use of frameworks must be always clear in the context of the due diligence process. This means that frameworks that are referenced provide information used in the due diligence process or they offer proof that part of the due diligence process is carried out.

It is especially important to align very well with OECD guidance (and definitions) and CSDDD language. This is important in order to maintain a high-quality standard and to maintain consistency in language and methods, which makes compliance easier and also improves auditability. To further improve auditability, it is crucial to keep the language as precise as possible. Language that is vague leads to unnecessary work.

Apparel manufacturers face a tension between the pressure to gather upstream social and environmental data and the risk of being overwhelmed by compliance burdens. Cascading due diligence work upstream in the supply chain without any form of burden sharing can be considered a poor purchasing practice. The due diligence process cannot stop at Tier 1, but the purchasing practice risks of demanding first tier suppliers to collect data from upstream tiers must be considered.

The SC recommends:

- To focus certification on the quality and continuous improvement of HREDD
- Keep the Green Button certification centered on the quality of the due diligence process rather than on overly prescriptive outcomes. Treat HREDD as a continuous, dynamic process focused on prevention, resilience, remediation, and preventing recurrence.
- To integrate supply-chain and stakeholder evidence into audits
- Use factory findings, actions taken, grievance information, and meaningful stakeholder engagement as evidence when assessing and certifying a company's due diligence process. Stakeholders should be engaged throughout all stages of due diligence.
- To streamline requirements by aligning with existing frameworks and standards
- Avoid duplication and unnecessary burdens by recognizing information and evidence already collected under established frameworks. Align closely with OECD guidance and CSDDD terminology, while keeping requirements sufficiently precise to improve auditability and reduce unnecessary work.
- To apply a burden-sharing approach to upstream due diligence

- Ensure due diligence extends beyond Tier 1 but avoid placing disproportionate responsibility on first-tier suppliers to collect upstream data. Consider purchasing-practice risks and develop appropriate burden-sharing mechanisms when cascading due diligence requirements through the supply chain.

3. Environmental Ambition & Material Topics

The SC welcomes the Climate and Circular Economy Integration. Water and biodiversity need to be substantially strengthened and made explicit within the framework, while circular economy provisions should reflect the R-Strategy hierarchy and add recyclability, use-phase, and monitoring requirements.

The SC welcomes, as a clear strength of the Green Button 3.0 draft, the stronger integration of climate-related due diligence and circular economy requirements. Climate considerations are embedded throughout the HREDD cycle and are complemented by a dedicated Climate Transition Plan; the SC regards this as a credible and well-structured foundation. The SC recommends also strengthening the text on other nature-related topics. Biodiversity and Water are material topics for specific steps and companies within the textile value chain sector; particularly where production processes highly dependent or have significant impacts on water, land and ecosystems. So far, both topics are not yet reflected in the framework in comparable depth. Water-related provisions require further elaboration, and biodiversity is not yet integrated as a distinct topic at all. Both should be mentioned under the risks that deserve a careful analysis in those situations where they are likely to occur.

It is very positive that circular-economy is integrated as a new topic in the Green Button, as the textile sector is a big driver for resource-consumption as well as waste-generation. That is why the integration of the circular economy should be reflected, but it also needs some more depth. The SC is aware that this assessment is shared by a significant number of consultation respondents; several described the overall level of ambition on nature-related topics as low relative to existing frameworks such as the CSRD.

The SC recommends:

- that biodiversity be introduced as an explicit environmental topic within the framework, consistent with its treatment under ESRS E4, given its material relevance to raw-material production stages within the sector.
- that water requirements be strengthened and made explicit, covering at minimum risk-based water quantity issues (withdrawal volumes, consumption, water sources) and water quality (discharge quality, effluent treatment, chemical contamination of water bodies).
- that the circular economy part be restructured to reflect the R Strategy hierarchy rather than treating circularity as a single, undifferentiated requirement. The SC suggests considering a requirement that at least one of the first seven R Strategies be in place - e.g., smarter production and use (R0-R2) or lifetime extension (R3-R7) - with material recovery and

recycling (R8-R9) positioned as a complement to, rather than a substitute for, these higher-value strategies.

- that recyclability be required at the product-design stage. The SC notes that companies are currently required only to provide disposal information, without any requirement that products be designed for recyclability and recommends that monitoring of returned quantities be addressed alongside this. The SC notes that several respondents recommended that recyclability and related product-labeling requirements be tied directly to the EU's Ecodesign for Sustainable Products Regulation (ESPR) and its Digital Product Passport data model, to avoid a parallel, GB-specific specification that could create duplicative work for companies or risk conflicting with forthcoming EU requirements. The SC considers this a reasonable implementation approach, if alignment with ESPR does not result in a lower substantive bar than the recyclability requirement described above.
- that use-phase requirements be strengthened, given that a product's circularity is significantly shaped by how it is used. This should include information supporting lifespan extension, such as care instructions, maintenance and the replacement of typical wear parts.
- that monitoring and reporting requirements be introduced for circular economy performance. The SC notes that while development of a circular economy strategy is required, reporting on its effectiveness currently is not, and recommends encouraging regular publication of relevant indicators such as use of recycled fibers or uptake of repair services.

4. Risks in Upstream Tiers

The SC recognizes the practical challenges companies face in extending due-diligence requirements deep into the supply chain and welcomes the draft's overall progress in this direction. At the same time, the SC observes that several provisions relating to supply chain risk and grievance mechanisms still rely on generic references to the "upstream" supply chain, or remain anchored predominantly at Tier 1, without distinguishing between Tier 2 (processing, e.g. dyeing/printing), Tier 3 (raw-material processing, e.g. spinning/ginning), and Tier 4 (raw-material production, e.g. farms/ranches).

The SC considers that adding this differentiation would benefit companies as much as it strengthens the framework, since environmental and human-rights risks in the sector are frequently concentrated at these specific upstream tiers - for example, water- and chemical-related risks at Tier 2 wet processing, or land- and labor-related risks at Tier 4 raw-material production - a more precise, tier-specific framing would help companies target their due-diligence resources where they are most needed, rather than applying undifferentiated "upstream" expectations across stages with very different risk profiles and very different levels of company leverage.

The SC recommends:

- that the definition of prioritized supplier is more closely linked to the supply-chain-mapping criteria and explicitly extended to cover the upstream supply chain, so that human-rights and environmental topics at stages such as dyeing and wet processing are reliably captured. Guidance documents should further specify this definition by region, raw material, or supply-

chain step, with the possibility of incorporating relevant third-party labels or certifications as reference points. In light of feasibility concerns, the SC recommends that this extension be framed explicitly as risk-based rather than as a uniform obligation across all upstream tiers - i.e. the definition should ensure that a Tier 2 wet-processing facility can be captured as high-risk where the risk profile warrants it, rather than requiring that all Tier 2–4 facilities be assessed to the same depth as Tier 1 regardless of demonstrated risk or company leverage.

- that the grievance mechanism under Core Element 5 name and differentiate Tier 2, Tier 3, and Tier 4 explicitly, rather than relying on the generic term "upstream" as currently used, in the context of indirect procurement (5.1). The SC notes that some respondents of the consultation questioned the feasibility of third-party grievance mechanisms at deeper tiers, citing cost, availability gaps, and the practical difficulty of engaging, affected stakeholders (e.g. smallholder farmers) directly. The SC recommends that any extension to named upstream tiers be accompanied by explicit recognition, in the indicator or accompanying guidance, that where a company-level or dedicated third-party mechanism is not yet available at a given tier, the company may rely on and support the improvement of existing local or sector mechanisms, provided this is documented and time-bound.
- Given the current concentration of operational detail - grievance mechanism assessment, effectiveness criteria - at Tier 1, with only a general reference to "all tiers" in 5.2, more tier-specific guidance be developed, particularly for high-risk upstream segments such as Tier 2 wet processing and Tier 4 raw-material production.
- that this tier differentiation be applied consistently across the framework - i.e. in the definition of prioritized suppliers, in supply-chain mapping and risk assessment, and in grievance and remedy provisions alike; so that companies, auditors, and external stakeholders share a common, verifiable understanding of which supply-chain stage a given requirement address. The SC recommends that this consistency be paired with explicit, proportionate milestones - for example, requiring risk-based country/region-level information on Tier 3–4 sourcing locations at a less granular level (e.g. by region rather than named facility) where full facility-level mapping is not yet feasible - so that companies with genuinely limited leverage or data access are not held to a standard equivalent to that applied at Tier 1, while still being required to demonstrate continuous, documented progress.

5. Compliance versus Beyond Compliance

From the very beginning, the Green Button has pursued the ambition of not merely reflecting regulatory minimum requirements but serving as a credible instrument for real impact. This ambition should be clearly upheld in Version 3.0. The standard operates within the context of a dense regulatory ecosystem (CSDDD, CSRD, OECD Due Diligence Guidance, LkSG). Within this framework, the standard should operate efficiently - while also clearly going beyond it.

The SC recommends:

- Alignment with Regulation: The standard should interoperate within the compliance context rather than creating parallel obligations - for example, through direct alignment with the

CSDDD and early alignment with the ESPR / Digital Product Passport (DPP). An additional reflection process will be needed, when ESPR has product specific requirements for textile products. Where specific guidance already exists, the standard should reference it directly rather than developing its own definitions (e.g. reference to the Common Framework for Responsible Purchasing Practices, MSE frameworks, GHG Protocol).

- Clarity about where the Green Button goes beyond compliance: Merely mirroring legal requirements would undermine the value of the standard and weaken its function as a credibility marker for committed companies. The new draft reflects this approach by having the Green Button deliberately and systematically go beyond compliance - for example in Purchasing Practices (3.3), Climate Transition Plans (7.3) and on the topic of Shared Responsibility. For companies out of scope of CSDDD the due diligence requirement is already in itself a step beyond legal requirement. The close alignment with CSDDD will nevertheless support companies out of the scope of CSDDD, when using the GB, that they are aligned in case they might be required to use the CSDDD framework inside supply chains or by public procurement requirements. What matters is clarity about exactly where the Green Button exceeds legal requirements. This distinction must be made explicitly and transparently in both the standard and the accompanying handbook.
- **Feasibility and Ambition**: "Feasibility" was one of the most debated topics during the consultation. There is a genuine tension between ambition and accessibility that the standard must resolve constructively. A standard that only large companies can implement loses its systemic impact. The Green Button should be a standard that is broadly inclusive, provides clear orientation, and recognizes frontrunners.

Three levers are particularly helpful here:

- **Risk-Based Approach**: Resources can be directed where impact is greatest.
- **Two-Stage Model**: The existing two-stage model (Stage A / Stage B) is fundamentally well-suited to offering a realistic entry point with a clear development path and should be better communicated and more consistently applied. Stage A must be designed as a credible, achievable entry point — including for smaller companies. Stage B must be recognisable as a binding and motivating target horizon.
- **Guidance**: The handbook could serve as a further enabler - conceived as an integral component and practical tool for companies, with concrete examples, checklists and references to relevant tools. A mentoring programme would also be beneficial.

6. Specific thematic consideration related to core elements

6.1 CE 2: Risk assessment

Risk assessment language

The SC welcomes the structure of the risk assessment requirements under Core Element 2 but notes several respects in which the current wording falls short of establishing clearly binding expectations,

and in which important sources of risk and information are not yet adequately reflected. Risk assessment language should be tightened into binding requirements, better account for nature-based raw materials and stakeholder input and include a continuous-improvement mechanism alongside more responsible sourcing/contracting practices.

The SC recommends:

- that soft formulations currently used in the risk assessment requirements - such as "shall seek," "full mapping not required," or "made progress in its plans" - be tightened into clearer, binding language, to leave less room for divergent interpretation by companies and auditors. The SC recommends that this tightening be paired with an explicit statement - consistent with feedback received - that assessments may rely on the best available data, including country-, sector-, and commodity-level methodologies, and are expected to improve progressively as company knowledge increases.
- that the sourcing of nature-based raw materials, particularly materials such as cotton, be explicitly integrated into the Risk Assessment, which does not yet appear to adequately capture this dimension. The SC also recommends reviewing whether the current approach to the Risk Assessment sufficiently differentiates between company types and stages of primary production, The SC recommends that the requirement explicitly and referencing existing sector tools, that already provide a practical lever at this stage (e.g. established commodity risk maps and cotton standards), to avoid requiring so that companies are not asked to build assessment capability for raw-material tiers from a blank page.
- that the role and weight given to stakeholder input as a source of information for the risk assessment be strengthened, so that external perspectives are more systematically reflected in determining which risks are identified as material.
- a continuous-improvement mechanism be integrated into the risk assessment requirements, including an obligation for companies to explain both setbacks and progress. The SC notes that no such mechanism currently exists for the topics addressed within the risk assessment and considers this a material gap for Green Button 3.0 to close, consistent with the broader expectation that companies progressively raise the maturity level of their due-diligence procedures over time. The SC acknowledges that keeping processes at a certain standard despite changing externalities does not directly classify as setback.
- under Core Element 3 (Prevention & Mitigation), that longer-term contracting arrangements - including pricing mechanisms that support sustainably produced raw materials such as cotton - be encouraged to foster shared responsibility along the supply chain, and that disengagement be clarified as a measure of last resort rather than a risk-mitigation approach.
- That under source of information (under 2.3) all information received from grievance and complaint mechanism (internal and external) should receive particular attention in all risk assessment activities. This information is particularly relevant, with the current focus on due diligence procedures. Information from these sources do have a form of independence that should be taken seriously into consideration
- Country- and region-specific information for high-risk stages (primary production, wet processing) should be required earlier and more precisely, since geography remains a key driver of what is materially at risk.

Geography

The SC notes that geography continues to be a key driver of what is materially at risk within textile supply chains, and that this is not yet sufficiently reflected in the sequencing of the draft's requirements. Country- and region-level information, together with tier integration, is currently expected only from Stage B onward, notwithstanding the fact that primary production, raw-material production, and wet processing are consistently among the most material stages for human-rights and environmental risks.

The SC recommends:

- that information on the country or region of origin for primary production and raw-material production, as well as on the location of wet processing facilities, be required already at Stage A, with Stage B building further transparency around primary production and raw-material sourcing locations.
- that the continued relevance of geography and context be more systematically integrated into the framework, so that where a company's supply-chain risk occurs remains a consistent factor in identifying what is material, rather than being addressed only implicitly or at a later stage of the certification cycle. The SC recommends that this integration be accompanied by proportionality provisions for smaller companies with limited capacity to independently gather country-specific information, for example by referencing shared sector resources or aggregated country-risk tools as an acceptable basis for meeting this requirement, rather than requiring each company to develop this information independently.

Heat Stress

An additional issue that must be reflected under risk assessment and under workers health and safety is heat stress. Heat stress in apparel and textile factories is rapidly becoming one of the most serious health and safety concerns in industry. As the European heat waves show, adaptation is difficult, and there is a heightened risk of mortality and morbidity. When the temperatures rise – the slow creep upwards – as well as periods of extreme heat, can lead to conditions outside human comfort (and even tolerance) levels easily. Most of the apparel and textile factories have not been retooled to operate under these conditions. Responding to heat stress with administrative and management systems approach (training, hydration and ventilation) is not sufficient. In many parts of the world, active cooling is or will become a necessity. This requires investment and space in margins to absorb additional operational expenses.

Currently, as a response to the rapidly expanding problem of heat stress, a proliferation of standards, audits and customer asks is starting to emerge. Standards are necessary and harmonization of these standards is important to avoid audit fatigue. At the same time, we should avoid shifting the entire risk and financial burden onto manufacturers. With current profit margins under extreme pressure, they do not have the capacity to resolve this issue effectively on their own. In addressing the problem of heat stress, the Green Button needs to select the best international standard and to demand a collaborative and enabling approach from brands towards their supply chains.

6.2 CE 3: Prevention and Mitigation

The SC welcomes the emphasis on Prevention and the reference to a careful consideration of Purchasing Practices. It aligns with key standards like the CFPDD and PP-DD, which were developed to

address unfair purchasing practices that can harm suppliers and negatively impact workers throughout the supply chain. Moreover, the SC recognizes and welcomes the para 3.7 on responsible disengagement.

The SC recommends:

- that in the development of prevention action plans, information collected from grievances are taken into consideration and companies shall indicate how they are processing information from grievance and complaint mechanisms
- that in the development of Corrective Action Plans, the participation of affected stakeholders and legitimate representatives are well documented and that companies have a track record about their consultation processes and the definitions and selection of both “affected stakeholders” and of “legitimate representatives”.
- that companies in their purchasing practice assessments documents have taken up the relevant information from their grievance and complaint mechanism.

6.3 CE 5: Grievance mechanisms gender-based violence and harassment

The SC welcomes the emphasis on the prevention of gender-based violence and harassment (GBVH). We want to emphasize that an effective grievance mechanism and process must be deeply connected to GBVH prevention and access to remedy. Without a trust-based mechanism, workers will not raise concerns before they escalate or have faith in the reporting system. Other key elements to address GBVH which should be included are:

- **Comprehensive Training**: Educate both management and workers on GBVH prevention.
- **Peer Support**: Train peer leaders—particularly women—to receive and handle grievances safely.
- **Timely Remedy**: Provide immediate, appropriate, and survivor-centric support to victims.
- **Buyer Accountability**: Link GBVH to poor purchasing practices, as production pressure directly correlates with increased floor-level abuse.
- Because GBVH is difficult to detect through standard audits, **compliance programs must train auditors specifically on subtle GBVH indicators** and use regular, confidential worker interviews to measure long-term culture shifts and impact.

7. Overall impact measurement should be strengthened

SC hold differing views, reflecting mixed consultation feedback. Some members note the draft relies predominantly on process-based indicators, allowing full conformance without measurable progress on outcomes like wages, emissions, or circularity - a view echoed by respondents wanting clearer impact evidence under Core Element 4. Other members point to feasibility concerns: uniform KPI tracking across all suppliers may be disproportionate, comparable KPIs are hard to define without technical expertise, and facility-level wage outcomes depend heavily on factors outside any single company's control. The SC converges on the objective: outcome-based measurement is needed but should be introduced on a risk-prioritized basis and, where outcomes depend on external factors, framed around demonstrable contribution rather than outcomes alone.

The SC recommends:

- that process indicators be complemented by a focused set of outcome-based indicators, for example living-wage progression, emission-reduction pathways, and circularity share, so that conformity with GB 3.0 reflects demonstrated progress and not solely the existence of appropriate procedures.
- that the label's sector-specific character be used to define minimum thresholds for material topics - for example water use (risk based), chemical management, and circularity share - rather than relying solely on a sector-agnostic due-diligence logic that does not lend itself to shared quantitative thresholds.
- that impact measurement requirements be extended consistently across the relevant core elements - including climate (GHG accounting and target-setting, with clearer methodological anchoring to the GHG Protocol, relevant ISO standards, and SBTi methodologies), circular economy (e.g., recycled-fiber use) - so that impact measurement functions as a coherent element of the framework rather than a set of isolated requirements. The SC recommends that, given feedback on the risk of inconsistent KPIs across companies undermining aggregation, the certification body consider providing a defined, limited set of reference KPIs per topic area - rather than leaving KPI selection entirely to individual companies - to support both comparability for the certification body's own program-level monitoring and auditability at the company level.
- that, in strengthening impact measurement, the SC reiterates its overarching view that streamlining of the indicator framework must not come at the expense of material topics: outcome-based measurement should be treated as a non-negotiable complement to process requirements. The SC recommends that this non-negotiability apply to the requirement to measure and report on out-comes, while allowing proportionate flexibility in how smaller companies with limited resources meet this requirement - for example through simplified indicator sets or participation in collective/sector-level measurement initiatives - so as to address the capacity concerns raised by SME representatives without weakening the underlying expectation.

8. Conclusions

- **Go beyond compliance** - The Green Button should efficiently align with regulatory minimum requirements (CSDDD, LkSG, etc.) but deliberately go further. This added value must be made explicitly visible. In this context the standard should directly reference existing frameworks rather than creating parallel definitions.
- **Balance ambition with accessibility** - A standard that only large companies can meet loses its systemic impact. It must be broadly inclusive yet provide clear orientation. A risk-based approach, a two-stage model, and practical implementation support are key to achieving this.

- **Use the label's sector-specific character to define minimum thresholds indicators for material topics** - for example water use (risk based), chemical management, and circularity share - rather than relying solely on a sector-agnostic due-diligence, logic that does not lend itself to shared quantitative thresholds.
- **Biodiversity and water need much more explicitly and substantively addressed given their materiality to the textile sector** - The SC highlights GB 3.0's climate integration and circular economy provisions as very positive, but it recommends adding biodiversity as a distinct topic, deepening water requirements, restructuring circularity around the R-Strategy hierarchy, and introducing recyclability, use-phase, and monitoring/reporting requirements.
- **Create more opportunities for company support** - This will allow Green Button companies to be successful in implementing the standard. For example, support can be guidance on specific questions or challenges and/or mentorship between more seasoned and newer member companies.

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