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How Due Diligence Transforms Private Sustainability Governance: The Case of the Global Organic Textile Standard

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Correspondence: Kari Otteburn (kari.otteburn@kuleuven.be)**Received:** 12 December 2025 | **Revised:** 13 May 2026 | **Accepted:** 14 May 2026**Keywords:** business and human rights | corporate social responsibility | due diligence | labor rights | multi-stakeholder initiatives | voluntary sustainability standards

ABSTRACT

Growing awareness of social and environmental risks in global supply chains has driven a shift from voluntary corporate responsibility toward mandatory due diligence legislation. These emerging regulatory frameworks require businesses to identify, prevent, and mitigate adverse human rights and environmental impacts, thereby redefining the boundaries of corporate accountability. Within this evolving context, voluntary sustainability standards (VSS), which have hitherto functioned as central actors in transnational governance through standard-setting, certification, and capacity building, must reconsider their roles and strategic orientations. This paper examines the implications of due diligence legislation for VSS through a qualitative case study of the Global Organic Textile Standard (GOTS), a leading certification scheme in the textile sector, leading to two key findings. First, rather than weakening VSS, public regulation can strengthen voluntary standards by establishing a legal floor that empowers private regulators to raise sustainability requirements more ambitiously than market constraints allow. Second, international organizations, through the Organisation for Economic Co-operation and Development (OECD), play a critical role in orchestrating public–private alignment through benchmarking and guidance, mitigating risks of fragmentation in complex governance regimes. The paper thereby contributes to debates on hybrid and “smart mix” regulatory approaches.

1 | A Shift From Voluntary to Mandatory Transnational Sustainability Governance

The exploitation of human rights and the environment through transnational business activities and global value chains is well documented. This situation is particularly acute in economic sectors using low-skilled work, which are often characterized by short lead times, poor purchasing practices of buyers, and short-term supplier–buyer relationships (OECD 2018b).

The extraterritorial nature of these abuses and the intricacies of the corporate structure make these abuses difficult to regulate. This situation is exacerbated by a long-standing reluctance

to establish binding rules at the multilateral level concerning responsible transnational business conduct, restricting public authority to voluntary guidance set out by international organizations (Mares 2022). The absence of public authority in this area, often referred to as a “gap” in the governance of transnational business, has left ample space for the rise of private and public–private initiatives that seek to improve the environmental and social outcomes of transnational business activities (Abbott and Snidal 2009; Mattli and Woods 2009). Of these, VSS,¹ which typically set out, monitor and enforce minimum standards for responsible business conduct in exchange for certification or membership, play a prominent role (Marx et al. 2024).

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Policy implications

1. Public policy and mandatory rules can strengthen voluntary sustainability standards. Despite overlaps, public due diligence legislation does not displace private or voluntary governance, such as voluntary sustainability standards (VSS), but rather strengthens it. Binding rules raise the regulatory floor, enabling VSS to expand substantive requirements and further advance social goals without losing members. Policymakers should maintain and enforce mandatory due diligence laws to drive upward convergence in sustainability governance, laying the groundwork for a true “smart-mix.”
2. Benchmarking and alignment processes organized by international organizations reduces fragmentation. The OECD’s Alignment Assessment process played a significant role in guiding some VSS toward greater consistency with international due diligence frameworks. International organizations should continue developing and refining benchmarking tools to harmonize public and private governance, reduce duplication, and enhance trust in multi-stakeholder systems.
3. Credible VSS could be leveraged to enhance company compliance with public measures. Due diligence legislation leads companies to seek compliance support and guidance from VSS rather than simply certification for market differentiation. Policymakers should recognize VSS as potential intermediaries for operationalizing and translating legal norms and consider formal engagement with credible standards to facilitate implementation.
4. VSS anticipate and internalize regulatory advances, retaining them even if legislation is later repealed. VSS and other forms of private governance anticipate and react to regulatory changes, sometimes making critical institutional changes. These changes are likely to remain in place even if legislative initiatives weaken or stall, or are repealed. VSS may play an important role as a backstop against regulatory rollback.

However, in the last few years, public authorities have begun to assert itself into this space. New laws based on the concept of sustainability due diligence have been introduced in several jurisdictions, aiming to regulate businesses’ transnational activities vis-à-vis protection of the environment and human rights.

These new laws affect previously established private governance mechanisms. Literature has focused on public-private interactions (Abbott and Snidal 2009; Bartley 2014; Green and Auld 2017), especially to conceptualize these interactions, and often with a view to understanding how public regulatory measures can harness or enable private authority in support of shared governance goals (Grabs et al. 2021; Partiti 2022). This literature often focuses on potential synergies and has led to insights on new forms of hybrid, smart governance to (partly) fill governance gaps (Schleifer and Fransen 2024).

Less attention has been paid to situations where public regulation fills governance gaps by transforming voluntary rules into “hard” law, extending sustainability commitments not only to companies that sign up voluntarily but also to all firms within the law’s defined scope. We therefore approach public-private

interactions from a different angle to understand how evolutions in public regulatory measures impact private governance instruments such as VSS. What happens to private rule authority when public regulation enters a space previously governed by voluntary instruments? The shifting constellation of regulatory institutions with the entrance of public authority is likely to have significant consequences for preexisting private regulators, creating both new challenges and opportunities for inter-institutional cooperation and governance outcomes.

We tackle this question through a detailed case study of the leading VSS in the textile sector, the Global Organic Textile Standard (GOTS). Using a longitudinal analysis of the standard revision processes, we analyze the impact of new forms of public regulation on private regulation. Ultimately, we seek to determine whether measures strengthen or weaken private governance.

Our results reveal that public due diligence measures prompted GOTS to make significant substantive and procedural changes to align with public measures in order to become a credible and legitimate intermediary to support their certified entities’ regulatory compliance. In this way, the standards organization relinquishes a degree of its own private authority to support public authority in an intermediary capacity. But in doing so, GOTS also diffuses the due diligence approach to its entire membership base, the vast majority of which falls outside the scope of due diligence legislation, thereby, perhaps significantly, broadening the reach of public due diligence measures.

This paper proceeds as follows. The next section sets the scene by introducing private authority and public-private regulatory interactions in transnational governance. The third section introduces our analytic framework, data, and hypotheses concerning VSS responses to regulatory changes presented by mandatory due diligence legislation. The fourth section presents the empirical results, focusing on changes in substantive standards and procedures, with specific attention to the benchmarking mechanisms introduced by the Organisation for Economic Co-operation and Development (OECD). Finally, the conclusion reflects on broader theoretical and policy implications.

2 | Private Authority in an Evolving Regulatory Landscape

The rise of private authority in transnational business governance emerged largely in response to states’ inability or unwillingness to regulate companies’ transnational conduct concerning human rights or the environment (Abbott and Snidal 2009; Bartley 2014). Private authority is typically cultivated by a non-state actor that sets rules, beyond existing mandatory public rules, with which the intended targets of the rule (often companies) agree to comply (Prakash and Potoski 2007; Green 2013; Auld et al. 2015).

Among private authorities, VSS have been central private rule-makers on corporate conduct vis-à-vis a range of environmental and socioeconomic issues (Cashore et al. 2004; Bartley 2007). VSS set standards on sustainability metrics with which companies may choose to comply. VSS also monitor adopters’ compliance through conformity assessments, typically

audit-based, and grievance mechanisms (Cashore et al. 2007; Marx et al. 2022; Marx et al. 2024). As voluntary “clubs,” VSS pursue social goals by requiring members to meet criteria beyond legal obligations. Member firms agree to incur the costs of compliance and membership in anticipation of incentives, most importantly market differentiation via certification branding (Prakash and Potoski 2007). At their most successful, VSS have served as “a corrective for governance failure” (Prakash and Potoski 2007) and improve governance outcomes (Green and Auld 2017).

Although VSS vary in stringency and ambition, they all face limits in their rule-setting capacity and are generally not understood as adequate substitutes for public regulation. In particular, VSS face a “conundrum” due to their voluntary and market-based nature (Bernstein and Cashore 2007; Cashore et al. 2007). Indeed, as market-based instruments with social goals, institutional theory suggests that VSS operate under multiple, and at times conflicting, logics (Simmons and Mason 2024). VSS must delicately balance ratcheting up requirements—to advance their social mission and demonstrate credibility to relevant stakeholders—with keeping costs and burdens on (potential) member firms low enough to ensure participation.

Many VSS have achieved this balance, and over the past few decades, VSS have proliferated. The first VSS appeared in the early 20th century; they now number in the hundreds (Marx and Wouters 2015; Fiorini et al. 2019). Beyond the numbers of VSS, they have also grown in importance through increasing use and adoption (Tayleur et al. 2017; Depoorter and Marx 2022).

2.1 | Public–Private Interactions and Due Diligence

Considerable literature examines how private authority interacts with public authority (Gulbrandsen 2014; Lambin and Thorlakson 2018; Renckens 2020; Cashore et al. 2021). Private authority need not be a zero-sum game with the authority of states (Green 2013). Although states can constrain private authority, states more often enable it (Gulbrandsen 2014; Lambin and Thorlakson 2018) through “orchestration” (Abbott and Snidal 2009) or outsourcing regulatory functions such as monitoring and enforcement (Eberlein et al. 2014). As Green (2013) notes, whereas once the role of governments was “limited to permitting the occurrence of these nonstate, market-driven rules” (Green 2013, 81), governments’ engagement with private governance is growing. Divisions of labor can emerge among public and private regulators within a particular issue area (Gehring and Faude 2014; Green and Auld 2017).

Indeed, although VSS partly emerged in response to a lack of government regulation, governments have increasingly promoted their adoption by economic actors as credible governance tools (Cashore et al. 2007; Gulbrandsen 2014; Lambin and Thorlakson 2018; Grabs et al. 2021; von Essen and Lambin 2021). VSS are put forth as a complement to public policies by serving as proxies for compliance, providing information companies, establishing frameworks for engaging and protecting vulnerable groups, and surpassing minimum criteria specified in public policies (Schleifer and Fransen 2024). They might also

contribute by translating policies to specific contexts or diffusing policies by extending requirements to members that fall outside the scope of a law (Prakash and Potoski 2007).

Governments increasingly recognize and integrate VSS in different types of public policies, seeking to exploit public–private complementarities in “smart mix” policies (Gulbrandsen 2014; Lambin et al. 2014; Brandi 2021; Cashore et al. 2021; Schleifer and Fransen 2024). This integration takes various forms, including explicit references to VSS in regulatory measures such as the EU’s Renewable Energy Directive (Schleifer 2013; Renckens 2020), integration of VSS into sustainable public procurement policies (Gulbrandsen 2014; Martin-Ortega and O’Brien 2019; UNFSS 2020), inclusion of VSS in free trade agreements (Marx et al. 2017; Harrison et al. 2018; UNFSS 2020; Brandi and Morin 2023), and requiring VSS adoption for export licenses (UNFSS 2020).

On the other hand, Bartley (2014) and Schouten and Hospes (2018) have demonstrated that the introduction of public regulatory measures can also restrict space for private authority. In recognition of the various outcomes of interactions, Lambin and Thorlakson (2018) argue that interacting authorities can substitute (or displace), complement, or compete against one another (see also Lambin et al. 2014).

The recent shift toward sustainability due diligence–based regulation intensifies these public–private interactions, not only presenting new opportunities for synergies but also potentially creating significant challenges for the survival and authority of private governance mechanisms.

2.2 | VSS in an Evolving Regulatory Context

The rapid expansion of regulation aimed at transnational business conduct within the last decade has transformed the regulatory space from one in which VSS were central rule-makers for all aspects of the rulemaking process, from agenda-setting to enforcement, to one in which new regulations give states largely the same tasks.

Sustainability due diligence requires companies to manage their value chains responsibly by identifying, preventing, and mitigating human rights and environmental risks. Originating from the United Nations Guiding Principles on Business and Human Rights (UNGP), the concept of human rights due diligence (HRDD) has become the normative foundation for responsible business conduct. In practice, conducting due diligence entails six steps: embedding sustainability into corporate policies; identifying and assessing risks; taking preventive or corrective actions; monitoring and auditing outcomes; communicating responses; and providing or supporting remediation (OECD 2018a). Through global value chains, due diligence enables transnational governance and contributes to the diffusion of standards across borders (Campling et al. 2016; Bradford 2020). More than 30 due diligence–based regulations now exist (Grabs and Fatimah 2023), ranging from issue and sector-specific legislation (such as forced and child labor, deforestation, conflict minerals, batteries, and others) to comprehensive frameworks such as the EU Corporate Sustainability Due Diligence Directive (CSDDD) and national acts in Germany,

France, Norway, and the United Kingdom (Bright et al. 2020; Gustafsson et al. 2023; Bastos Lima and Schilling-Vacaflor 2024; UNFSS 2024).

These due diligence legislative initiatives transform “soft law” sustainability commitments by companies, which had hitherto often been operationalized by engaging with VSS, into “hard” legal obligations (Lennartz 2023) for companies within scope. This changes the environment in which VSS operate and thrive.

The evolving legislative environment can prompt VSS to make important changes to both their standards and procedures for conformity with due diligence legislation, especially since VSS might play a role in the implementation of new regulatory measures. For example, the CSDDD, as amended in February 2026, specifically permits the use of VSS (MSI) for fulfilling several specific due diligence requirements (CSDDD, arts. 8, 10, 11, 13, 20), including for the identification and assessment of adverse impacts (CSDDD 8.3).

As public authorities increasingly assert regulatory authority through instruments like the CSDDD, the question of what happens with private regulatory measures becomes increasingly important. The introduction of public regulators both hierarchically reorders and increases functional overlap within the nascent regime complex for transnational corporate conduct, setting the stage for different types of interactions between institutions. How does private authority, such as that of VSS, respond to this evolving regulatory landscape, and how does this alter their contribution toward governance goals? To analyze this, we focus on how, or whether, VSS adapt their substantive and procedural requirements.

3 | Analytic Framework, Data and Hypotheses

3.1 | Analytic Framework

To analyze VSS’ response to public due diligence measures, we develop an analytic framework that builds on VSS institutional design literature (Collins et al. 2017; Fiorini et al. 2019; Depoorter and Marx 2024; Marx et al. 2024; Marx 2013). Here, institutional design refers to the different substantive and procedural rules that structure a specific organization. The literature shows that VSS vary on both substantive and procedural dimensions of their institutional design.

Substantively, VSS vary in the scope of commitments, particularly on the sustainability dimensions they include (social, environmental, economic) and the comprehensiveness of these dimensions. For example, a broad approach might cover many human or labor rights, whereas a narrow approach may focus on a few human or labor rights. Hence, to assess the impact of due diligence on VSS, we focus on the substantive scope of due diligence obligations and their influence on the substantive scope of VSS. Substantive obligations vary between due diligence measures, but there is some overlap between due diligence legislations. The most expansive substantive scope is provided by the CSDDD, which, in its [Annex S1](#), lists all relevant international conventions, including ILO conventions, human

rights conventions and instruments, environmental agreements such as the Convention on Biological Diversity and the Paris Agreement, and many others.

Procedurally, VSS vary in how they assess and monitor conformity with standards, exhibiting a range from weak systems that rely exclusively on auditing (LeBaron et al. 2017) to more elaborate systems that include grievance mechanisms (Harrison and Wielga 2023). In addition, standards can engage with new forms of verification through the application of novel technologies as well as develop elaborate capacity-building and training systems (Auld et al. 2015; Depoorter and Marx 2023). Due diligence legislation also includes procedural obligations relevant for VSS, namely (1) embedding responsible business conduct in corporate strategy, (2) adopting monitoring tools (such as audits) for identifying and assessing adverse impacts and tracking remedial action, and (3) providing grievance mechanisms to allow a broad range of stakeholders to report adverse impacts and seek remediation.

3.2 | Methodology

We apply the above framework in a qualitative case study on GOTS, a leading VSS in the textile sector (see Section 4), and assess the organization’s substantive and procedural changes in response to due diligence legislation. The case study draws on five different sources of data, which we used to triangulate our findings and to describe the changes GOTS underwent, to attribute these changes to due diligence requirements, and to identify potential opposition to these changes.

First, we conducted a longitudinal doctrinal analysis of social criteria across all seven published versions of the GOTS standard, from its initial release in 2006 to version 7.0, as well as the first public draft of version 8.0. This analysis allows us to trace the evolution of social requirements over time and to assess whether substantive changes occurred following the introduction of public due diligence measures. It further enables us to evaluate whether these changes can plausibly be interpreted as responses to due diligence developments, or instead reflect a pattern of incremental revision independent of regulatory shifts.

Second, we analyzed materials from the OECD due diligence alignment assessment process that GOTS underwent between 2023 and 2024, based on version 7.0 of the standard (see [Annex S2](#)). This source provides an external benchmark against the OECD due diligence framework and allows us to examine how GOTS engaged with and responded to identified gaps. By comparing the assessment results with revisions introduced in the draft version 8.0, we assess the extent to which the organization actively pursued alignment with due diligence principles.

Third, we examined official GOTS documents, including strategic communications and publicly available materials addressing due diligence (see the complete list under Primary Sources in reference list). These documents offer an insight into how the organization frames its response to regulatory developments and whether procedural or strategic adaptations are explicitly articulated.

Fourth, we analyzed the GOTS standard revision process as a source of stakeholder input. GOTS revises its standard through a structured, transparent, multi-stakeholder consultation process involving certified entities, NGOs, experts, and other interested actors (see [Annex S1](#)). We focused on the first revision rounds for versions 7.0 and 8.0, which together generated more than 500 written submissions. After filtering for comments relating specifically to Section 4 (Environmental, Social, and Governance Criteria), we coded each submission according to its intent: (i) strengthening (increasing the level of obligation, precision, or scope), (ii) weakening (reducing obligation, precision, or scope), (iii) technical (editorial or technical improvements), and (iv) clarification (requests for further specification). This dataset provides an insight into stakeholder expectations and pressures shaping the evolution of the standard.

Fifth, we conducted one exploratory in-person interview and two semi-structured online interviews between March and June 2025 with key GOTS representatives, including the Managing Director, the Head of Regional Representatives, and the Representative to Global Brands. These interviews offer an insight into internal motivations behind observed changes and allow us to triangulate findings from documentary and doctrinal analyses.

Taken together, these five data sources enable us to assess both the nature of changes within the GOTS standard and the extent to which they can be understood as responses to the emergence of mandatory due diligence frameworks. The interviews were conducted by both authors and the analyses were carried out by the corresponding author in close consultation with the other author.

3.3 | Hypotheses

We propose three hypotheses concerning VSS' response to mandatory due diligence regulatory measures. We assume that for VSS that are not already aligned with due diligence legislation, VSS will either seek to *align* with, *differentiate* from, or *ignore* public due diligence legislation.

1. **Align:** *VSS will seek to align standards and institutional practices with legal requirements.*

The changes in the regulatory environment not only put pressure on VSS, but also create new market opportunities. The (perceived) redundancy of standards arising from new regulatory overlap makes VSS rulemaking less relevant to member firms, with repercussions for commercial viability. At the same time, new regulations generate a need for expertise and new forms of compliance support, creating a market that VSS is well positioned to serve. VSS may provide one avenue for firms to identify and mitigate supply chain risks—and prove the same to regulators. Moreover, due diligence measures apply to companies that were previously not engaged with sustainability, opening up a new market segment.

Although due diligence laws have so far not permitted VSS as “safe harbors” (Smit et al. 2023), VSS may nevertheless support

companies in fulfilling different steps of the due diligence process, necessitating alignment with relevant legislation. Importantly, VSS are expected to face increased scrutiny to ensure their credibility and suitability to support company compliance with legislation—this is even foreseen in the CSDDD, which notes that the Commission along with Member States “shall issue guidance setting out fitness criteria and a methodology” for companies to assess the fitness of industry and multi-stakeholder initiatives’ (CSDDD, art 20(4)).

Hence, VSS may seek to align with legislation to enhance their “fitness” to support company compliance. They might do this by revising their standard to align with due diligence obligations both substantively and procedurally.

In this case, we might expect that VSS will transform, making efforts to fully align with due diligence requirements through a series of strategic decisions, the standard revision processes, alignment and benchmarking exercises, and/or the introduction of new compliance support measures. In addition, we are likely to see pressure from member firms, particularly those targeted by new public regulations, for both standard alignment with public measures and new forms of compliance support. Because these member firms may be required to comply with more stringent public regulations than counterparts from other jurisdictions, they will have increased incentive to “put pressure on the certification system to ratchet upwards standards on their competitors” (Cashore et al. 2007, 171). In addition, companies may turn to the VSS for support in reducing compliance burdens and for proof of legitimacy and credibility in risk management for due diligence compliance. More concretely, this alignment involves adopting previously excluded standards to expand the substantive scope and/or introducing new procedural mechanisms necessary for compliance with due diligence measures.

2. **Differentiate:** *VSS will seek to differentiate themselves by specializing to signal that they are a credible partner to shape sustainability policies of firms that distinguish them from their competitors; maintain position as rule-maker for responsible business conduct.*

Second, new overlapping public regulations might make VSS appear redundant, harming their reputation as distinguishing labels and “brands.” Because a central benefit of VSS membership is affiliation with the VSS' brand reputation (Prakash and Potoski 2007), dilution of that reputation could undermine the standard's adoption and ultimately its survival. As a result, VSS may need to differentiate from public measures, other VSS, and other compliance support solutions, such as consultancies or industry initiatives.

They may do so in various ways, including by developing new market offerings and providing “niche functions” to “secure their survival” (Gehring and Faude 2014). VSS might specialize in specific sustainability standards and procedures to signal credibility as partners for shaping firms' sustainability policies, beyond compliance (Prakash 2009), to provide market differentiation.

Given the “conundrum” they face, VSS typically keep requirements relatively low to attract firm participation (“logic of

consequences”) (Bernstein and Cashore 2007). But when public regulation raises the baseline by requiring all in-scope firms to meet certain requirements, VSS may raise its own standards or otherwise differentiate itself. This may be motivated by both sides of its dual logics. On the one hand, raising standards could be part of a VSS market strategy to maintain a reputation for producing positive social externalities, ensuring member firms continue to benefit from brand affiliation. On the other hand, raising standards also fits with VSS’ social logic, which may see a higher playing field as an opportunity to push for greater stringency to advance its social mission.

In this response, VSS carve out space beyond the existing boundaries of public regulation, retaining private rulemaking authority while interacting with public authorities to contribute to further rule “reformulation” through higher standards, some of which may be later incorporated into public rules (Green and Auld 2017).

If a VSS seeks to differentiate from public due diligence measures, we might expect standard revisions to specialize in specific sustainability aspects and/or introduce niche products and services; substantively, by adding standards not covered by due diligence obligations, or procedurally, by expanding conformity and assurance instruments.

3. **Maintain:** *VSS will not adapt to new rules, making few or no changes to the standard.*

Finally, VSS might ignore the “noise” around due diligence or seek to minimize the impact of new regulations on member firms. Different logics could drive this response. A market logic may influence a VSS to protect member firms’ interests by downplaying legislation or offering minimal compliance solutions as part of a strategy to retain membership. Indeed, “private authority can be an instrument of powerful actors” (Green and Auld 2017, 284); member firms may leverage VSS dependence on voluntary participation to wield VSS as a buffer against, or even to contest, legislation.

Alternatively, social logics may influence a VSS to oppose new legislation on ideological grounds, particularly if they perceive the new regulation as insufficient, insignificant, or even detrimental. They may do so through public campaigns, lobbying, or by developing instruments that undermine public regulation. In a case study on tropical commodity trade, Green and Auld show that a VSS “undermined important gains in social justice achieved through public regulation” (Green and Auld 2017, 283).

For this response, we would expect to see “business as usual” from the VSS. Substantively, we expect no significant variations to social criteria compared to previous years and no new due diligence requirements introduced during the standard revision, which is likely to be partly driven by pressure from member firms to restrict the greater stringency of social requirements. Procedurally, we would expect no significant institutional changes. In public communications, we might see no mention of due diligence measures or a critique of the due diligence approach.

4 | Case Study: GOTS

4.1 | GOTS Establishment and Evolution

During the 1990s, as organic farming gained popularity, various national and regional organic textile standards emerged. However, these standards differed, causing confusion among consumers and manufacturers. To address this, four organizations (International Association of Natural Textile Industry of Germany, Soil Association of the United Kingdom, Organic Trade Association of the United States, and Japan Organic Cotton Association of Japan) began collaborating in 2002 to develop a harmonized global standard for organic, sustainable, and ethical textiles. This collaboration resulted in the launch of the GOTS in 2006.

From 2006 onward, GOTS certification became widely accepted by brands and retailers as a benchmark for organic and ethical production. As demand for sustainable textiles grew, GOTS strengthened its standards through successive revisions. Now in its seventh version, GOTS certifies more than 14,600 facilities in 89 countries (GOTS 2024a, 2024b, 2024c, 2024d). GOTS has gradually replaced many national and regionally bound standards and has become the leading private authority in sustainable textile governance worldwide.

Aside from its empirical relevance due to its prominent position in the sustainable textile market, GOTS presents an interesting case study to examine responses to due diligence requirements on two accounts. On the one hand, GOTS can be considered a typical case of a credible VSS adhering to the codes of conduct and guidelines set out by the ISEAL Alliance² on credibility which relate to how standards are set, the involvement of stakeholders, and conformity assessment of standards. In the context of this membership, it is expected that GOTS will align with due diligence requirements to a certain degree because these requirements are becoming part of what defines a credible VSS. On the other hand, it is also a likely case to oppose some of the due diligence requirements and obligations because it is founded by industry associations and certified entities (companies) are strongly involved in the standard revision. They might want to oppose a strict interpretation of the translation of due diligence requirements into GOTS requirements. As research (van der Ven 2022, 2024) shows, industry associations and companies may be more resistant to deepening sustainability requirements through the standard revision processes. From this perspective, GOTS might present a less likely case of far-reaching alignment with due diligence requirements.

4.2 | Results

Following the analytic framework (Section 3), we first present the results of our assessment of substantive changes to the standard. We then turn to procedural changes.

4.2.1 | Substantive Changes to the Standard

4.2.1.1 | Deepening Social Requirements. GOTS has included social criteria since its first version, and the scope

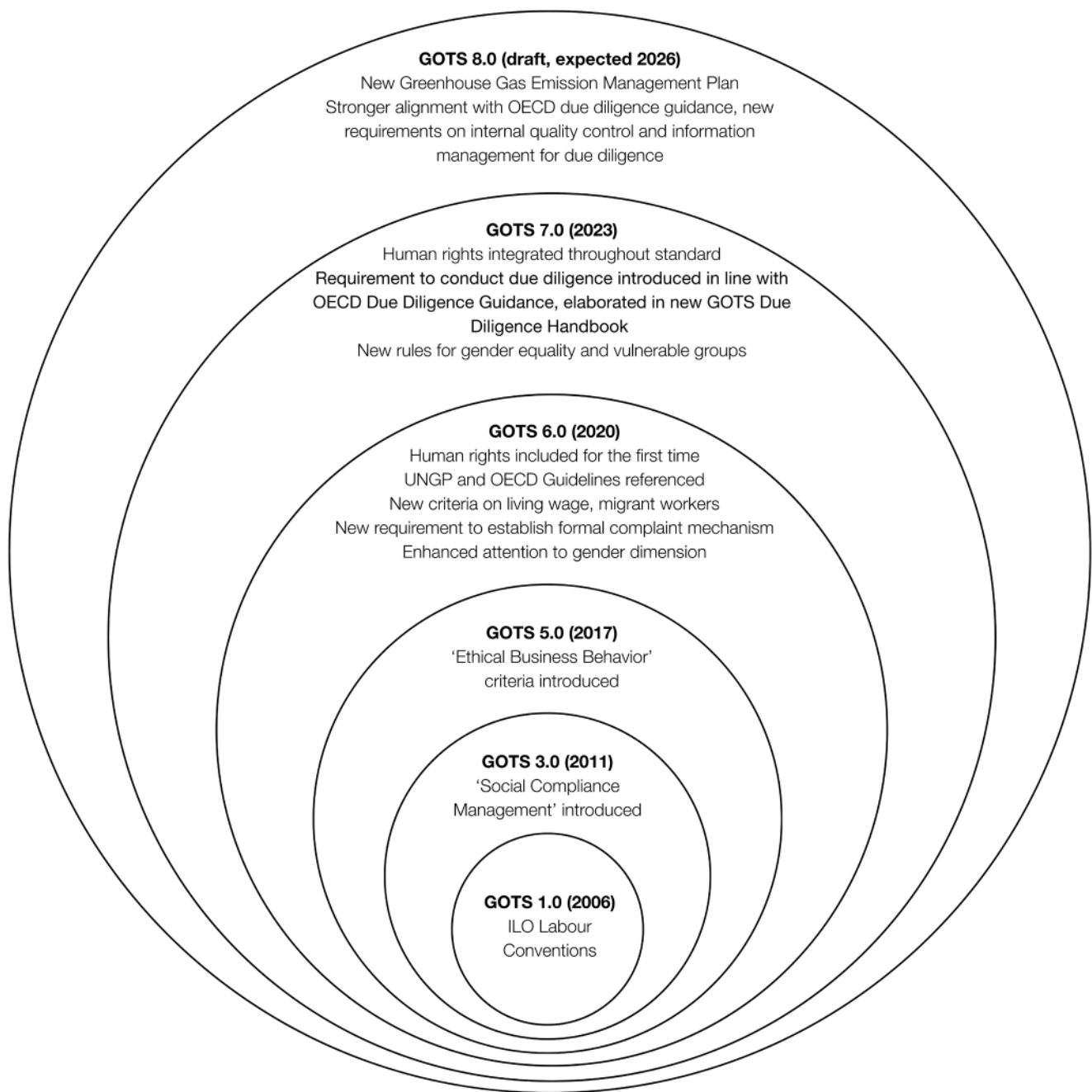


FIGURE 1 | Expansion of GOTS social criteria from 2011 to 2026.

of social criteria has expanded over time (see Figure 1). Primarily focused on the environment, the first four iterations of the standard addressed only labor rights protections, based on, but not exceeding, the eight fundamental ILO conventions in place at the time (Otteburn and Marx 2025). In GOTS 3.0 (2011), new social compliance criteria required appointing a person responsible for social accountability, monitoring compliance and making necessary adjustments, and establishing a basic grievance mechanism with whistleblower protection.³ GOTS 5.0 (2017) added criteria on “ethical business behavior,” including the prohibitions on embezzlement, extortion, corruption, and bribery, along with new disclosure requirements.⁴

It was not until GOTS 6.0 (2020) that the standard included human rights, with a single requirement that “Human Rights

shall be respected and protected and the Employer shall have a policy commitment for the same.”⁵ No details on this policy are provided in the standard or the implementation manual. Alongside this first mention—nearly a decade after the adoption of the UNGPs and subsequent introduction of a human rights chapter in the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (OECD Guidelines) in 2011—GOTS references the UNGPs and guidance from the OECD (no specific guideline) for the first time alongside the reference to the ILO conventions.⁶ The Ethical Business section⁷ expands to require a code of conduct for ethical behavior, adherence to relevant OECD guidelines (unspecified), a whistleblower mechanism, and training on integrity regulations, with sanctions for noncompliance. The sixth version also addresses migrant workers and broadens

attention to gender beyond equal pay, to prohibit gender-based violence. Although the inclusion of human rights in 6.0 is decisive, human rights are only minimally integrated. Moreover, the 9-year lag between the adoption of the UN and OECD frameworks on business and human rights in 2011 and GOTS' requirement to respect human rights in 2020 suggests two things: first, reluctance by the standard (and stakeholders) to proactively integrate human rights; and second, the limited influence of international soft law frameworks on the standard's direction.

However, this modest turn toward human rights in 6.0 becomes transformative in GOTS 7.0 (2023). The seventh version integrates human rights throughout the standard, even beyond the newly reminted "Human Rights and Social Criteria" section (formerly "Social Criteria").⁸ A new section on Due Diligence Management Process requires certified entities to comply with new due diligence rules based on OECD Due Diligence Guidance.⁹ Social criteria are significantly expanded, addressing vulnerable groups beyond migrant workers, and more specific and precise requirements concerning collective bargaining, freedom of association, health and safety, living wage, working time, and forced labor. Gender equality provisions are further elaborated, and a new "Governance criteria" section covers other aspects of ethical business behavior.

Finally, in 2025, GOTS began the standard revision process for GOTS 8.0, effective spring 2026. This draft substantially responds to the OECD Alignment Assessment (described below) to align with international due diligence guidance. It clarifies requirements and suggestions concerning risk assessments and information sharing throughout the due diligence process. The draft also introduces a section requiring certified entities to establish a Greenhouse Gas Emission Management plan, which, notably, was a key requirement of the EU's CSDDD as originally adopted, reflecting a proactive alignment with key due diligence legislation.

Figure 1 depicts the evolution of GOTS' social and environmental criteria, illustrating the strengthening of the substantive provisions in response to due diligence obligations.

4.2.1.2 | Integration of Soft Law Due Diligence Frameworks. Although the UNGP were adopted in 2011 and the OECD Guidelines were revised the same year to align with the UNGP, GOTS did not meaningfully engage with these instruments until version 7.0 in 2023. GOTS 6.0 makes a single reference to the UNGP and the OECD Guidelines, but the implementation manual only briefly references the OECD Guidelines, without further engagement, and does not reference the UNGP at all. Moreover, no efforts are made to align the standard or its grievance mechanism with these frameworks.

By contrast, the GOTS 7.0 Implementation Manual cites OECD instruments more than 30 times and the UNGP five times, reflecting the considerable alignment efforts. In addition, alongside GOTS 7.0, GOTS published its first *Due Diligence Handbook for Certified Entities*, which is based on four international (voluntary) frameworks¹⁰: UNGPs, the OECD Guidelines, OECD Due Diligence Guidance for Responsible Business Conduct, and the OECD Due Diligence Guidance for Responsible Supply

Chains in the Garment and Footwear Sector. The Due Diligence Handbook—64 pages in total—provides concrete and detailed guidance for operationalizing the due diligence requirements in the standard, far beyond the Implementation Manual. Its publication clearly demonstrates the standard's shift toward and alignment with due diligence, equally indicating its expectations for the evolution of the regulatory context.

4.2.1.3 | Alignment With OECD Due Diligence Guidance. Starting in fall 2023, GOTS underwent a nearly year-long voluntary alignment assessment by the OECD, intended to "evaluate sustainability initiatives" alignment with the recommendations of relevant OECD due diligence guidance and related credibility criteria using assessment tools (OECD 2024, 8). Because results are public and positive outcomes are not guaranteed, GOTS' request for assessment of version 7.0 amply demonstrates its ambition to validate fitness and credibility for supporting due diligence implementation.

The OECD evaluated the due diligence criteria in GOTS 7.0 against the OECD's Due Diligence Guidance, including OECD Garment Guidance. Due diligence criteria are rated "not aligned," "partially aligned," "fully aligned," or "out of scope" (OECD 2025). Governance criteria are rated "fully addressed," "partially addressed," or "not addressed." Although GOTS 7.0 contains both recommendations and mandatory requirements, the assessment focused on whether the standard sets "clear and consistent requirements," as these are necessary for GOTS certification. A smaller number of recommendations were also evaluated if fully aligned with the OECD's "encouraged criteria" (OECD 2025).

Overall, GOTS 7.0 was deemed "partially aligned" with OECD Due Diligence Guidance.¹¹ This means the standard fell short of full alignment, which required that the nine "overarching criteria"¹² be 100% aligned and "Steps 1-6 + Additional Criteria" be at least 80% aligned, with no criteria "not aligned." By contrast, GOTS was fully aligned with four of nine overarching criteria; fully aligned with 69% of Steps 1-6 + AC; and not aligned with 2% of Steps 1-6 + AC.

The report highlighted various areas for improvement, mainly concerning inconsistencies between the Standard, the Implementation Manual, and the Due Diligence Guidance, and differences in obligation levels (mandatory vs. recommended) of different criteria. For example, the Implementation Manual encourages companies to establish procedures to enable remediation, whereas the Handbook for Certified Entities requires it (OECD 2025, 18). Similarly, the standard requires grievance mechanisms, if established, to meet UNGP effectiveness criteria, but does not mandate their establishment. The assessment also found that GOTS' own grievance mechanism does not meet UNGP criteria, falling short in accessibility, transparency, predictability, information sharing, and consultation with affected stakeholders.

In the revision process for GOTS 8.0 (ongoing at the time of writing), the draft standard and draft implementation manual address almost all areas rated "partially aligned" or "not aligned." Language is carefully reviewed to resolve consistency and terminology issues noted in the assessment.

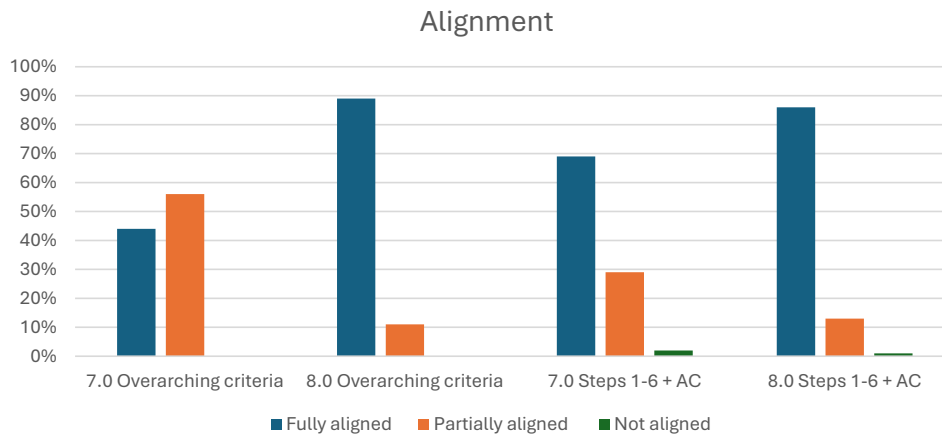


FIGURE 2 | GOTS 7.0 alignment assessed by OECD and 8.0 draft alignment with OECD criteria (author scoring based on GOTS revision against the OECD benchmark).

Figure 2 below depicts the breakdown of full, partial and non-alignment of overarching criteria and Steps 1–6 + AC in GOTS 7.0 based on the Alignment Assessment and draft 8.0 based on our own analysis of the changes. Overarching criteria in GOTS 8.0 are substantially more fully aligned (89%) than in 7.0 (44%). Full alignment of Steps 1–6 + AC increases from 69% in 7.0 to 86% in the draft 8.0.

[Annex S2](#) provides an overview of changes relevant to addressing areas of incomplete alignment.

4.2.1.4 | Stakeholder Consultation. During the stakeholder consultation of the standard revision processes from 6.0 to 7.0 and 7.0 to 8.0, business stakeholders (inclusive of industry associations and for-profit consultancies) provided the majority of the more than 500 total inputs on specific criteria (see [Annex S1](#)). Importantly, the substantive changes to the standard to integrate HRDD were not contested by certified entities during the standard revision processes. No input from business stakeholders on any due diligence requirement was coded as “weakening” during either consultation round, indicating that business stakeholders were broadly supportive of the new due diligence requirements in the standard.

4.2.2 | Procedural Changes

Under competitive pressure and growing stakeholder demands linked to due diligence legislation, GOTS has implemented organizational changes, including structural changes deemed necessary for flexibility and innovation, and new services for members, including a focus on compliance support.

4.2.2.1 | Introduction of Compliance Support Activities. First, and reflecting the considerable alignment of the standard with due diligence measures, GOTS has developed a new institutional focus on providing guidance and compliance support to certified entities in meeting due diligence requirements. GOTS was already providing capacity building, for example, in calculating the living wage gap, but in light of the changing regulatory environment, the organization is doing “much more than before” and with a new focus on due diligence measures (Interviews 1 and 2). A key contribution in

this regard is the development of two handbooks on due diligence: one for certified entities and one for certification bodies. In addition, GOTS offers two due diligence training modules for certified entities and partners with other organizations to provide further training. A training program for auditors on evaluating due diligence systems was also launched in 2025.

In addition to guidance, GOTS is developing new instruments to assess compliance with requirements. To this end, GOTS imposed greater data provision requirements on certified entities and centralized disparate databases to allow easier access to data. It also set up a monitoring and evaluation system with indicators matching the European Sustainability Reporting Standards and International Financial Reporting Standards frameworks for data evaluation. Moreover, the standard is seeking to expand its technological tools to assist with supply chain monitoring, most notably through the Satellite Cotton Monitoring Project currently being codeveloped with an AI firm, with support from the European Space Agency’s Business Applications and Space Solutions program.¹³

In addition, GOTS developed a new institutional focus on lobbying in support of sustainability legislation, most recently in support of not weakening requirements of the CSDDD. According to the GOTS leadership, the standard can offer “proof” to policymakers that certified companies can both implement more stringent due diligence requirements and maintain economic competitiveness (Interview 1).

To keep track of the evolving regulatory landscape and to implement these new activities, GOTS added a new full-time position in November 2024—a “Global regulations specialist”—dedicated to monitoring due diligence and related legislation worldwide. In addition, GOTS established a full-time position dedicated to monitoring nonfinancial disclosure frameworks. Moreover, in 2022, the organization added a “Knowledge Management and Continued Education Specialist” to develop the “GOTS Academy,” which provides information and training to certified entities.

Overall, the organization significantly expanded its compliance support services to meet the needs of its certified entities, at times blurring the boundaries of traditional VSS and other types of services, such as consultancies.

4.2.2.2 | Rethinking, Restructuring, and Expanding the Organization. GOTS cited pressure from certified entities to provide comprehensive solutions amid growing regulatory burdens as a critical reason for its shift beyond natural, organic textiles to become a universal textile standard: the Global Responsible Textile Standard (Interview 1). This move was understood as necessary to compete, though the inclusion of synthetics was described as “painful” and controversial for the standard’s founding organization and a potential reputational risk (ibid).

The evolving regulatory landscape also prompted GOTS to make another fundamental change by restructuring its ownership model. GOTS and the new textile standard were transitioned to ownership by an expert-run Foundation and established as a not-for-profit organization called “Global Standard.” This replaced the previous model, in place until 2024, where GOTS was managed by the four founding organizations with equal shares in ownership and decision-making—a structure that had hindered strategic changes due to differing interests among the four owners, some of whom were strongly committed to promoting organic fibers (Interview 1). The expert-based governance model is expected to make the standard more nimble in responding to legislative or market changes.

These major organizational changes were primarily motivated by regulatory pressures that prompted both new demands from companies and competition from emerging solutions providers seeking to fill those demands. As one interviewee explained, “If [other VSS] are smart, they will extend their portfolio... In the textile sector, everybody is developing a traceability system, every standard is extending their portfolio... I think if [we] don’t do that now, we will not survive as a standard” (Interview 1).

Overall, the organization emphasizes the need to provide value to certified entities, as only “the smallest portion [of certified entities] is motivated by genuine interest in sustainable development” (Interview 1). Regulatory changes have shifted what certified entities seek from VSS like GOTS, with many companies now turning to the standard for compliance support, through, for example, a traceability system, rather than simply for reputation management or market differentiation. Meeting these needs entailed major changes to GOTS’ management and organization, including expanding scope beyond natural fibers, adopting a new ownership model, and introducing new activities and functions, such as leveraging regulatory developments and offering specialized due diligence training.

5 | Discussion

This special issue aims to understand the impact of new due diligence measures on a series of actors. Our paper focuses on VSS through a detailed case study of GOTS.

The case study revealed substantial changes to GOTS’ standard and procedures in response to due diligence legislation. Whereas minimal social criteria were included before the

introduction and proliferation of due diligence legislation, HRDD and corporate responsibility for human and labor rights are now deeply integrated into the standard. The timing of this transformation speaks to the conflicted logics of VSS: Despite their social mission as sustainability regulators, they are constrained as to how far they can ratchet up standards beyond public regulation. As GOTS’ leadership explained, “I mean, we are in the market. We are not an NGO doing some activist work. We are offering solutions to a market” (Interview 1). Therefore, expanding public regulation in this area—through due diligence legislation—presents an opportunity and an impetus to VSS to strengthen their own social standards, without reducing the commitment of already certified entities and members.

Indeed, GOTS’ procedural and substantive changes appear aimed at supporting certified entities’ compliance with due diligence legislation. To this end, GOTS is wielding its significant expertise and capacity (both existing and newly developed) to position itself as a guide and solutions provider for its members: “We try to provide this solution layer without a new layer of cost for the company. Because we think that voluntary sustainability standards should not cause more costs, not have an investment layer on top” (Interview 1). In this sense, companies’ need for clarity and guidance and support in compliance opens up a new opportunity for VSS to enhance their value proposition to companies through new services. GOTS also pointed out that some companies, especially brands, are now using GOTS primarily for risk management and do not even use the certification/logo (Interview 2). In this way, although new public authority in the area may, on the one hand, diminish the value of VSS in market differentiation, on the other, it creates new opportunities for VSS to play a greater role in supporting compliance with public legislation through reaching more companies. In other words, while VSS cede territory as rule-makers to public authority, they can claim new ground as rule-intermediaries by expanding their scope in terms of companies reached.

Besides the introduction of mandatory due diligence laws, other factors may also have played a role in the observed institutional change of GOTS. For example, competition with other textile standards could have accelerated these changes as VSS sought to position themselves as a leading intermediary for implementation. In addition, the detection of organic cotton fraud in India—which was investigated by GOTS in 2020—may have similarly motivated GOTS to introduce more stringent due diligence measures into its standard. These complementary drivers likely contributed to the organizational decision-making surrounding the standard development, but are unlikely to fully account for GOTS’ significant institutional changes, including the new full-time staff role dedicated to monitoring legislative developments and the rollout of due diligence legislation implementation tools and resources.

Overall, our case study highlights two interesting insights on the impacts of these regulations on existing collective industry and multi-stakeholder initiatives.

First, our case contributes to the literature on policy mixes, highlighting the importance of public regulation for strengthening

private regulation. Some studies (van der Ven 2022) show how rules in private regulation may be watered down during standard revision and stakeholder processes due to the preferences of actors involved in the process. Our case study demonstrates that these dynamics operate quite oppositely in a context wherein public regulation changes the environment in which private regulation operates by raising the regulatory baseline. As we saw above, there was no contestation from certified entities (or indeed, from other stakeholders) concerning enhancements and strengthening of due diligence criteria during GOTS' standard revision process. According to GOTS leadership, certified entities have been turning to the standard seeking guidance and support in fulfilling new (or anticipated) legal due diligence requirements (Interview 1), making greater alignment between certified entities' (future) legal requirements and the standard uncontroversial. Moreover, the alignment procedure reflects a shifting relationship with policymakers as GOTS seeks to demonstrate its fitness and credibility to provide various support functions for due diligence compliance to certified entities—making policymakers themselves a new stakeholder group for GOTS.

GOTS' transformative embrace of the due diligence approach—as demonstrated by the evolution of its standard, its institutional restructuring, the introduction of new implementation support activities, and the undertaking of the OECD alignment assessment and confirmed by its leadership—appears to be supported by an enabling environment created by the alignment of the interests of its certified entities with the social mission of the organization. Although this alignment of interest may be only temporary, reflecting a moment of uncertainty for companies in a shifting regulatory environment, it appears to have ushered in a new era and a new identity for the organization. Our case thus diverges from previous research that has shown that complementarity between public regulators and VSS can be a reluctant outcome of economic coercion, particularly when involving commodity-exporting economies and foreign standard-setting bodies (van der Ven and Barmes 2023). Indeed, complementarity in our case, involving public and private regulators within the same market, appears to be the

product of (temporary) alignment of internal VSS market and social logics as the changed regulatory context brought public rules closer to the organization's sustainability goals.

With public regulation placing new legal requirements on some stakeholders, these stakeholders may be motivated for the standard to keep pace, not only for clarity and consistency but also to establish a level playing field with competitors. Moreover, this process transforms the procedures of VSS, which strengthens compliance verification.

Taking a longer term perspective, we can observe the following dynamic. Private initiatives develop rules beyond public regulation with the aim to create value via a mechanism of market differentiation. These private rules are increasingly adopted, eventually establishing a common ground (new normative floor) that is subsequently integrated into public regulation. Public regulation adds elements that are subsequently taken on board by private regulation (see Figure 3), which helps to disseminate and diffuse the strengthened rules. In this way, public regulation ratchets up private regulation, which then “supply a new institutional avenue to diffuse public rules” (Green and Auld 2017, 261), even to certified entities which fall outside the scope of public rules.

A second insight of the case study contributes to the literature on the importance of the role of international organizations in the alignment of public and private initiatives and in the orchestration of policy mixes (Broome and Quirk 2015; Abbott et al. 2016). In our case, the mechanism through which this alignment takes place is the application of benchmarking mechanisms developed by the OECD. The important role of the OECD in aligning voluntary initiatives with due diligence obligations is a key finding for discussions on policy fragmentation. In the current regulatory landscape, with an increasing number of mandatory and voluntary regulatory measures, the issue of fragmentation has become pressing. As a result, literature on public–private interactions, jurisdictional approaches, and policy mixes tries to understand how different regulatory initiatives can be aligned (MacDonald et al. 2023). Our paper

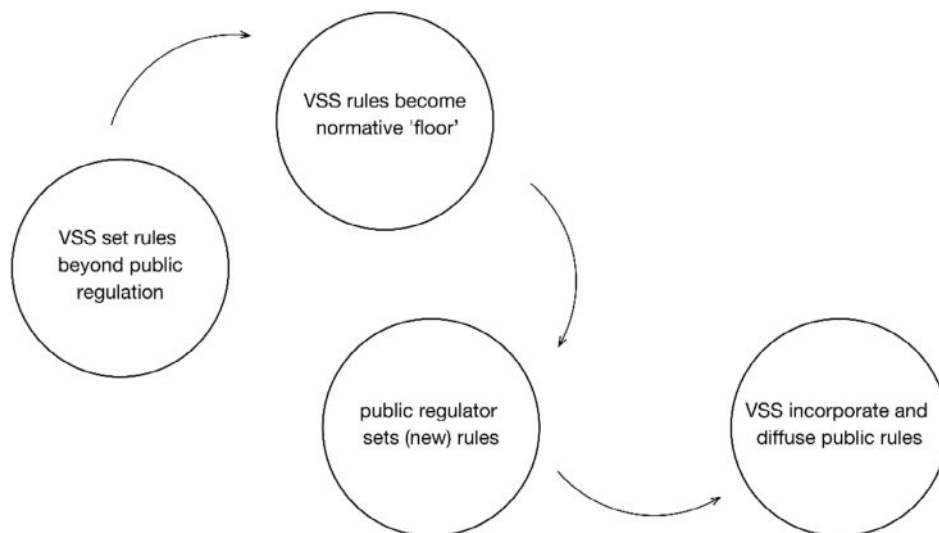


FIGURE 3 | Contribution of private regulators to rulemaking and diffusion.

shows that in the case of sustainability due diligence and VSS, alignment is taking place. This alignment is driven and guided by documents and instruments developed by the OECD, which is playing the role of orchestrator by developing frameworks and benchmarks to align private initiatives with public due diligence regulation. Through these frameworks and benchmarks, VSS are aligning with due diligence requirements on strategic (expanding the substantive scope of the standards by further integrating human rights commitments), operational (introducing new tools for verification as well as refining and strengthening existing approaches such as grievance mechanisms), and technical (more precision on indicators linked to sustainability to monitor compliance) levels.

It is too early to assess the degree of impact of this benchmarking mechanism beyond our case study as the benchmarking mechanism has been introduced only recently. So far, only a few other VSS active in the textile sector have undergone the assessment. Like GOTS, these other initiatives were not fully aligned. These include Cradle to Cradle (not aligned), Oeko Tex (partially aligned), and the Green Button (partially aligned). As these alignment assessments were completed in 2025, future research might assess whether, like GOTS, these other textile standards will also seek to revise their standard to improve alignment.

Finally, it is important to consider to what extent these two insights apply to other VSS. VSS exhibit a diverse array of features and governance structures and are set up by private actors ranging from NGOs to industry associations. But by design, all VSS are dependent on the voluntary adoption of the entities they certify. Our case study on GOTS shows how new or stricter public rules can influence companies' acceptance of a broader scope or stronger commitments by VSS they adopt. New public regulation introduces new rules with which companies need to comply, creating a new need for expertise that VSS are well poised to provide. Therefore, the insights of this case study are likely to also apply to other VSS engaged in sectors that are targeted by new public due diligence regulation and, within that population, especially to those that, like GOTS, are seen as experts or leaders in their respective sectors.

6 | Conclusion

The regulatory landscape for corporate sustainability is undergoing a significant transformation. Once the domain of soft law and private authority, recent developments, particularly in the European Union, have introduced binding due diligence requirements that shift the balance between public and private modes of governance. This evolution marks a profound shift in the governance of global value chains, transforming what was once a domain dominated by voluntary initiatives into a hybrid regulatory landscape. In this paper, we analyze how due diligence measures affect and transform private governance initiatives that are addressing human rights, worker rights, and environmental sustainability through a detailed case study of GOTS—and what those changes mean for transnational governance more broadly. Our case study of GOTS demonstrates that this shift does not displace private authority

but reconfigures it. VSS such as GOTS adapt strategically to align with emerging legal norms and support companies in compliance, by expanding substantive requirements, integrating international (soft) law frameworks, and introducing new procedural mechanisms. These adaptations underscore two broader dynamics. First, public regulation can act as a catalyst for strengthening voluntary standards rather than weakening them by establishing a legal floor that empowers private regulators to raise requirements more ambitiously than market constraints allow. Second, international organizations play a critical role in orchestrating alignment through benchmarking and guidance, mitigating risks of fragmentation in complex governance regimes.

Looking ahead, the interplay between public and private authority will continue to shape the trajectory of transnational sustainability governance. Although mandatory due diligence raises the regulatory floor, VSS remain pivotal in translating broad legal obligations into operational practices and extending the reach of public rules beyond the scope of law. This suggests that rather than a zero-sum game, the future lies in complementary governance arrangements (“smart mixes”) within which private standards may evolve from rule-makers to rule-intermediaries, reinforcing compliance and promoting continuous improvement.

Moreover, with the future of mandatory due diligence legislation deeply uncertain in some jurisdictions (especially the EU), the findings of this study hint at yet another role for private governance. The institutional reforms, guidance, and even technological advancements introduced by GOTS to better align with due diligence legislation and provide support for companies are likely to be retained even as certain legislative initiatives are scrapped or weakened, as is the case for the CSDDD. In other words, private governance actors like VSS, by internalizing public measures, may provide an important function as a backstop to regulatory backsliding with regard to due diligence. Moreover, they will further diffuse due diligence requirements to (smaller) companies, which fall outside the scope of due diligence measures such as the CSDDD.

The findings have policy implications for three sets of policy actors. First, regulators could explicitly integrate credible VSS into implementation guidance for different types of due diligence measures. This both ensures that companies can leverage existing standards to meet legal obligations without duplicative costs and encourages VSS to further diffuse due diligence standards to all companies they certify, many of which do not fall within the scope of legislation. Second, international organizations should continue to develop benchmarking and alignment tools to harmonize public and private initiatives, reducing fragmentation and enhancing trust in multi-stakeholder systems. Third, governments and donors could invest in capacity-building partnerships with VSS to support small- and medium-sized enterprises, which often lack the resources to implement due diligence independently.

Governments should continue to set binding rules: “Overlapping” mandatory legislation not only encourages voluntary standards to deepen and broaden their criteria but the subsequent

alignment can also support the implementation of public measures by in-scope companies and contribute to further diffusion of public measures to those not directly in scope, ultimately fostering a more coherent and inclusive global sustainability regime.

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Conflicts of Interest

The authors declare no conflicts of interest.

Data Availability Statement

The data that support the findings of this study are available in the [Supporting Information](#) of this article.

Endnotes

¹ We refer to VSS rather than closely related terms including “multistakeholder initiatives” or “private standards,” because VSS encompasses a broader range of voluntary initiatives beyond those with multiple stakeholders and including those that are initiated by public bodies.

² The ISEAL Alliance is a global membership organization that aims to support and strengthen VSS and certification systems to improve their sustainability impact. It defines credible practices for sustainability systems, including codes of good practice for standard-setting, assurance, and impact measurement.

³ GOTS 3.0, art 3.11.

⁴ GOTS 5.0, art. 3.12.

⁵ GOTS 6.0, art 3.7.6.

⁶ GOTS 6.0, art 3.1.

⁷ GOTS 6.0, art 5.

⁸ GOTS 7.0, sect. 4.4.

⁹ GOTS 7.0, sect. 4.1.

¹⁰ GOTS Due Diligence Handbook 1.1.3.

¹¹ Although only partially aligned, GOTS achieved the highest score among all standards assessed to date.

¹² The nine “overarching criteria” include: preventative approach, integrating RBC into decision-making, prioritization (risk-based approach), commensurate with risk (risk-based approach), dynamic approach, meaningful engagement with stakeholders, tailoring due diligence to company-specific circumstances.

¹³ GOTS (2024) Groundbreaking AI Satellite Project by GOTS and Marple Revolutionises Organic Cotton Detection, press release. <https://global-standard.org/news/groundbreaking-ai-satellite-proje>

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Supporting Information

Additional supporting information can be found online in the Supporting Information section. **Annex S1.** GOTS standards revision process. **Annex S2.** GOTS-OECD-Alignment_evaluation.