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Shine a light on leather

**Analysis: supply chain disclosure practices of
100 companies in the leatherware industry**

November 2022



Colophon

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Photo cover Female worker in Bangladesh,
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Together for Decent Leather exposes corporate abuses in the leather-based garment and footwear industry through a three-year programme carried out by a consortium of seven civil society organisations in six European and Asian countries. Our goal is to contribute to improving working conditions and to reduce labour rights abuses in the production of leather-based garments and footwear in South Asia. Together for Decent Leather has its spotlight on the following production hubs: Vellore and Chennai districts in Tamil Nadu, India; greater Karachi in Pakistan; and the greater Dhaka region in Bangladesh. Together for Decent Leather works to secure increased commitment from companies to fulfil their human rights due diligence obligations and from governments to put in place safeguards and regulation to improve adherence to international labour standards.

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1 Introduction

This paper analyses the current state of supply chain transparency in the leather-based apparel, footwear, and accessories industry. For this paper report SOMO has investigated the level of supply chain transparency of 100 international buyers: brands, retailers, online retailers (“e-tailers”), and fashion conglomerates that sell leather jackets, trousers, shoes, belts, gloves, bags, and so on.

Together with this paper, we are publishing a discussion paper where we make the case for enhanced supply chain transparency in the leather-based garment, footwear, and accessories sector.

Millions of people around the world are involved in producing leather itself and leather garments, footwear, and accessories. Most manufacture of leather and leatherwear occurs in low- and middle-income countries. China is the largest manufacturer, but Bangladesh, India, and Pakistan are also important producers. The global leather-based apparel and footwear sector makes an enormous variety of products, and there are numerous market segments, such as high street, luxury, footwear, sportswear, outdoor, and workwear. In this report we focus on two particular segments that rely heavily on leather-based products: luxury goods and footwear.

The global leather garment, footwear, and accessories industry is notoriously associated with human rights and labour rights violations as well as environmental damage in the different production stages.¹ Workers often toil for long hours and low wages in deplorable conditions.² Union-busting, gender and caste discrimination, and child labour occur regularly.³ Workers struggle with health issues because they work with toxic substances and unsafe heavy machinery, often without adequate protective equipment. Environmental damage includes groundwater pollution through the discharge of untreated wastewater.

There is an urgent need for greater supply chain transparency in the sector. Workers, trade unions, and workers’ support organisations need to know which corporate actors have a responsibility to address labour rights violations, for example.

Enhanced supply chain transparency also benefits companies. The availability of concrete information on unionisation, wage levels, and labour rights risks at production facilities could support companies in their pre-sourcing due diligence, enabling them to take informed decisions on whether to start sourcing with a particular supplier. Once companies start sourcing, such public supply chain information also facilitates cooperation between brands and retailers that source from the same production facilities. Disclosing supplier information is part of companies’ compliance with supply chain due diligence requirements, such as the UK Modern Slavery Act and the French Duty of Vigilance law.

Methodology

For this analysis, as already mentioned, SOMO selected 100 companies in two specific leather-based segments of the global garment industry: luxury goods and footwear. These segments typically produce a wide variety of items.

Additionally, we included a number of online retailers (“e-tailers”) in the selection, in view of their increasing market share. Among the 100 selected companies are some of the largest players in these segments in terms of size, turnover, and market share.

Another criterion we applied in our selection was the companies' presence in German, Dutch, and Austrian consumer markets.

SOMO used information from various sources to undertake this analysis. These included Fashion Revolution's 2021 Transparency Index, which reports on 250 major players in the garment industry, Veraart Research Group's Retail-Index, and Refinitiv Eikon.⁴

We also looked at the supply chain transparency requirements that responsible business initiatives, multistakeholder initiatives (MSIs), and sustainability certification schemes have in place for their member companies. We checked the scope of such requirements and whether they are merely "soft" suggestions or genuinely "hard" standards.

We undertook this review of brands and retailers' supply chain disclosures in June 2022, so the outcomes we report are a reflection of these companies' practices at that time. All websites cited were accessed in June 2022.

Outcomes

The most important outcomes of this analysis are:

- Less than one-third (29 out of 100) of the buyers we looked at publish a supplier list.
- Of this group of 29 companies, 12 of their supplier lists contain information only about first-tier suppliers or end-product manufacturers.
- Beyond the first-tier suppliers, public information is very limited. We conclude that the level of public supply chain transparency provided by the majority of the 100 selected companies is very low.
- The responsible business initiatives, MSIs, and certification schemes we looked at offer weak guidance to their members when it comes to supply chain transparency. Most initiatives leave it to their members to decide whether to publish supplier information. Only the US-based Fair Labor Association (FLA) goes further, stating that its corporate members must make public their first-tier supplier list by March 2022.⁵

Structure

Section 2 of this paper provides background information about the leather garment, footwear, and accessories supply chain. Section 3 describes the importance of supply chain transparency. Section 4 focuses on the information companies should disclose about their supply chains. In section 5 we describe the outcomes of our analysis of the 100 companies' supply chain disclosures. Section 6 describes the transparency requirements of responsible business initiatives, MSIs, and certification schemes. The report ends with conclusions and recommendations for companies, responsible business initiatives, and governments (section 7).

2 Leatherwear: a complex supply chain

Along the journey from the slaughterhouses where animals are butchered to the store shelves and online shops displaying branded leather garments, shoes, and accessories, animal hides undergo various treatments to become workable leather. These processes may take place in different countries. For instance, leather produced in Bangladesh, India, or Pakistan is not only used to produce leather goods in these countries but is also exported to China and Italy, leading countries in the production of leatherwear. Retailers subsequently sell these products internationally, labelled “Made in China” or “Made in Italy”. There is rarely any mention of the origins of the hides and leathers.

Many different actors are involved in the various treatment processes of leather and the production leather goods: from farmers to slaughterhouses to leather tanners; from finishers to traders; from producers of leather components to manufacturers of leather goods; and from buying agents to brands and retailers. Production units vary greatly in size and include home-based units and small workshops as well as large, vertically integrated manufacturers. Fashion conglomerates, brands, and retailers buy the end-products and sell them all over the world in bricks-and-mortar stores and increasingly online.

The leatherwear supply chain is also complex when it comes to employment relationships. Tanneries and leather goods factories may hire workers directly, but they often recruit and contract workers through labour suppliers operating independently from each workplace. The leather industry also has a high level of informal labour and home working.

In this global industry, producers, brands, wholesalers, and retailers source, process, and manufacture inputs, semi-finished products and end-products in different countries. Due to the intrinsic opaqueness of the supply chain, there is little public information about the origin of hides and leathers in the various stages of processing. Details about labour and living conditions of the workers involved are even harder to find. Workers in tanneries, factories, or home-based workplaces in countries like Bangladesh, India, and Pakistan generally have little clue about the end-products they are contributing to or the markets these products are destined for. Conversely, most people in Europe, the US, and other consumer markets who buy leather jackets and other clothes, shoes, and accessories have little idea where and under what conditions these products are made.



Home based shoe workers in Ambur, India. © Cividep

3 Importance of supply chain transparency

Supply chain transparency is not a goal in itself but a means to enable different actors – workers, trade unions, civil society, companies, investors, etc. – to drive greater respect for workers’ rights and responsible business practices.

Supply chain transparency is essential to enable rights-holders and the organisations supporting them to address human rights and labour rights risks and violations and to improve working conditions. Where human rights or labour rights violations occur, workers, trade unions, and workers’ support organisations need to know which corporate actors have responsibility to address and/or remediate the issues. In other words, transparency enables due diligence and accountability.

Any lack of supply chain transparency enables and can aggravate forms of worker exploitation such as poverty wages, dangerous working conditions, crackdowns on trade unions, and lack of social protections.

By contrast, when workers know which buying companies source from their workplaces, they can contact representatives of those buyer companies to ask them to use their leverage over the supplier to prevent or address labour malpractice. Concrete and up-to-date supply chain information can show which companies have a responsibility to provide remedy or compensation for labour abuses to workers, their families, or communities. Workers may decide to make use of judicial and non-judicial mechanisms to hold companies to account for harmful impacts.

A coalition of nine human rights and labour rights organisations initiated the Transparency Pledge in 2016.⁶ The Pledge aims to set a “minimum standard for supply chain disclosure in the garment and footwear industry” and describes transparency for companies as “an opportunity to intervene” and to stop and rectify abuses and rights violations.⁷ See further discussion of the Pledge in section 5 below.

Supply chain transparency also facilitates cooperation between companies sourcing from the same facilities. International brands and retailers have structured their supply chains so that they work with a multitude of suppliers and subcontractors. Labour rights issues are often complex and widespread and require a concerted approach. To effectively address such issues, brands and retailers need to collaborate, and collaboration is possible only if companies know the other buyers they share suppliers with.

4 Supply chain information companies should publish

In this paper we distinguish six categories of information that buyer companies should disclose. First, companies should disclose all the supplier facilities in their supply chain. This means that they should know and disclose all suppliers of inputs (raw materials), all processing units, and all end-manufacturing units.

It is important to identify each supplier facility. Companies should therefore disclose sufficient **facility details**, including at least the facility's full name, full address (including of course the country), any identifier for the facility,⁸ and the name of any parent company.

Second, buyer companies should obtain and disclose details about the **workforce** at their supplier facilities and in the supply chain. This includes information on employment relations, gender, any migratory backgrounds of workers, and ideally also a breakdown of the workforce in terms of permanent versus temporary workers and directly employed versus contract workers.

Workers are entitled to a living wage that is sufficient to afford a decent standard of living for a worker and their family. Buying companies should ensure that all their suppliers pay living wages. **A third category** of information that companies should obtain and disclose is therefore information on **wages paid to workers**, to track progress towards payment of decent (living) wages.

Fourth, workers' right to join trade unions of their choosing and to bargain collectively are key enabling rights. Information on the **presence and functioning of democratically elected independent trade unions** may enable other brands/retailers to use this information in their pre-sourcing due diligence. Also, this information may serve buyers so they know which stakeholder to engage with over wage issues and other employment and work floor related issues.

To effectively prevent, address, and remediate adverse impacts, companies need to undertake adequate risk mapping tailored to their supply chains and should communicate about the results of this. Besides risk assessment on a geographical or sector basis, risk mapping should also be at the level of each individual supplier facility. **Disclosure of identified risks, mitigation, and remediation measures** is a **fifth category** of supply chain information disclosure.

As a **sixth** category, companies should disclose information about the **social compliance audits** they have carried out at their supplier facilities and the results of these, as well as any information on **sustainability certifications** supplier facilities may hold.

In the accompanying discussion paper we describe in further detail what kind of supply chain information companies should publish within these six categories. Read the discussion paper [here](#).



Tannery worker scraping skins, Bangladesh. © Bangladesh Labour Foundation

5 Findings

In this section we discuss the results of SOMO's assessment of the supply chain disclosure practices of 100 companies (see Annex 1) operating in the leather-based garment, footwear, and accessories industry.

To be able to report on current supply chain transparency practice among international garment and footwear companies, we assessed the level of disclosure of a relevant selection of brands, retailers, and fashion conglomerates. As previously noted, we selected 100 large companies from the leather luxury goods segment and the leather footwear segment, as well as a number of large e-tailers. We have included retailers and other companies of interest to members of the Together for Decent Leather consortium headquartered in the Netherlands, Germany or Austria and having a sizeable share of the EU market.⁹

We obtained information from Fashion Revolution's 2021 Transparency Index, Veraart Research Group's Retail-Index, and Refinitiv Eikon, among other sources, as already mentioned.¹⁰

To assess levels of supply chain disclosure, for each of the 100 selected buyer companies we looked at the following aspects:

- Does the company disclose both its first-tier suppliers (the manufacturers of its end-products) and its second- and further-tier suppliers beyond end-product manufacturers (such as tanneries and raw materials suppliers)?
- Does the company disclose any workforce details at supplier facility level, such as employment status of workers, gender composition of the workforce, and the presence or otherwise of migrant workers?
- Does the company as part of its supply chain disclosures provide any information on workers' wages at supplier facility level?
- Does the company disclose information about workers' freedom of association, collective bargaining, and legally required worker committees?
- Does the company publish information about significant labour rights, human rights, or environmental risks identified through its due diligence at supplier facility level?
- Does the company provide any details about social compliance audits carried out at facility level or the sustainability certifications suppliers may hold?

All the information we based our assessment on was publicly available in June 2022.

You can see the results for each individual company in this [online table](#).

Category 1

Supplier facility identity, location, and parent company

Disclosure of first-tier suppliers

Of the 100 companies in our survey, only 29 publish information about their first-tier suppliers – that is, manufacturers of end-products with which they have direct contractual relationships – and some of these companies fail even to meet the minimum standard for supply chain disclosure as defined by the Transparency Pledge (see Box 1). For instance, 17 of the 29 companies do not include the names

of supplier facility parent companies in their disclosures. In the case of Otto Group, the address is missing for about half the facilities on their public supplier list.

Of the different market segments in our survey, the luxury brands are not frontrunners. Just 9 out of the 44 luxury brand companies disclose their first-tier suppliers. Of the 49 footwear brands and retailers, only 13 disclose information about their first-tier suppliers. All 7 of the e-tailers analysed publish a list of their first-tier suppliers.

Twenty-one of these companies also make their supplier list available in the Open Apparel Registry, so for these companies an OAR identification number is available, as well as the GPS coordinates of their supplier facilities.¹¹

Figure 1 Companies disclosing first-tier suppliers



Disclosure of second- and further-tier suppliers

Brands and retailers that disclose information about their supply chains usually limit themselves to publishing information on first-tier suppliers.

In our analysis, only 17 of the 100 companies disclose any information on their suppliers beyond the first tier. In the luxury segment, Bally, Chloé, Fendi, and Zegna are the only companies that disclose some information on processing facilities and raw materials suppliers. Footwear brands and retailers that disclose some information on their second-tier suppliers are Adidas (wet process suppliers), Asics (8 second-tier suppliers), Puma (49 second-tier suppliers and 3 third-tier suppliers), UGG (Deckers Brands) (205 second-tier suppliers), Timberland, and Vans (the latter two are covered by VF Corporation's supplier list, which covers 70 per cent of second-tier suppliers).

In the e-tailer segment, only About You and Zalando publish a number of second-tier suppliers.

Companies do not always indicate what percentage of their second-tier suppliers their disclosures cover.

Figure 2 Companies disclosing suppliers beyond the first tier



Box 1 The Transparency Pledge¹²

In 2018, a coalition of nine human rights and labour rights organisations and global trade unions developed the Apparel and Footwear Supply Chain Transparency Pledge as a minimum standard for supply chain disclosure in the garment and footwear industry. The coalition challenges companies to align with and sign the Transparency Pledge.

To align with the Transparency Pledge, companies should publish on their website a list of all sites that manufacture their products and the following information:

- The full name of all authorised production units and processing facilities, including printing, embroidery, laundry, etc.
- Each site address.
- The parent company of the business at each site.
- Type of products made: apparel, footwear, home textiles, accessories, etc.
- Worker numbers at each site: fewer than 1,000 workers; 1,001 to 5,000 workers; 5,001 to 10,000 workers; more than 10,000 workers.

Companies should publish their supplier list in a spreadsheet or other computer-searchable format.

For more information on the Transparency Pledge and to see which companies have aligned with it, visit <https://transparencypledge.org>.

Category 2

Workforce

Of the 100 companies in our sample, only 22 provide some information on workforce indicators in their supply chain. Most of these 22 companies disclose the total number of workers per supplier facility and in some cases disaggregate these numbers by gender.

Six luxury brands provide the number of workers per supplier: Bally, Chloé, Fendi, Gucci, Ted Baker, and Zegna. Fendi and Zegna provide a gender breakdown of these numbers. Zegna further lists the percentage of migrant workers among the workforce.

Of the 49 footwear retailers and brands, 12 provide some workforce information, with 4 companies going beyond providing employee numbers and a gender breakdown: Adidas, Asics, New Balance, and Nike also present percentages of migrant workers among the workforce per supplier facility. In addition, UGG (Deckers Brands) also discloses the percentage of contract workers among the workforce.

Of the 7 e-tailers in the sample, 4 currently provide numbers of employees per supplier and a gender breakdown: Amazon, Asos, Boohoo, and Zalando.

Category 3

Wages and working hours

Not a single company in our sample discloses information on the wages that workers in their supply chain earn or their working hours. Buyer companies also remain silent on their costing methodologies and the volumes they source.

New Balance has announced on its website that by 2023 it will start to publish “targeted supply chain wage data”¹³

Category 4

Freedom of association, collective bargaining and worker committees

A mere 4 companies in our sample of 100 disclose information on indicators related to freedom of association, collective bargaining, and non-judicial grievance handling worker committees in their supply chain. In the luxury segment, Zegna provides information on the presence of trade unions or worker committees at supplier level, although without distinguishing between the two types of bodies. As an independently elected and democratic trade union is very different from – and cannot be replaced by – a workers’ committee, even if it is a legally required committee. This information Zegna publishes lacks meaning.

Among the 49 footwear brands and retailers in the sample, 2 – Pentland Brands, and Deckers Brands – publicly disclose information on the presence of trade unions and worker committees at their suppliers. While Pentland Brands discloses information about supplier facilities beyond the first tier, it provides information on the presence of trade unions and worker committees only for its first-tier suppliers.

One footwear company – New Balance – exceptionally indicates whether workers at its supplier facilities have a collective bargaining agreement with the management.

None of the 100 companies in our sample disclose whether legally mandated committees aside from worker committees are present in their supplier factories. Depending on the jurisdiction, many countries require committees to be in place regarding complaints about sexual harassment, occupational health and safety, canteen and food, and other matters

None of the 7 e-tailers provide any information about freedom of association, collective bargaining or legally required worker committees at supplier level.

Category 5

Risk mapping and due diligence at facility level

Although international norms and guidelines specify that identifying risks within a company’s supply chain is a crucial part of due diligence, not one of the

100 companies in our sample disclose any information with regard to risks identified at the facility level.

Category 6

Sustainability certification and social audits

Despite a growing body of evidence about the shortcomings of social compliance auditing, many companies in the garment and footwear sector still rely on such audits when it comes to detecting human rights and labour rights risks in their supply chains.¹⁴ And despite the widespread use of audits, sometimes as part of certification schemes, companies fail to disclose which companies audit their facilities, when such audits have taken place, and what the results are.

In our research, 3 of the 44 luxury brands mention the certifications their supplier facilities hold: Bally, Gucci, and Zegna.

Among the researched 49 footwear brands, only 2 companies provide information on audits, albeit very limited. Pentland Brands indicates what type of audits – announced or semi-announced – take place at its suppliers; and Dr Martens provides an audit rating for each of its supplier facilities.

Of the e-tailers, Otto Group provides supplier-level information on the type of audit or certification. However, it discloses this information only for half the facilities on its public supplier list.

Presentation of disclosed supply chain data

How companies present supply chain information and store it on websites is important for the information's findability, accessibility, and usability.

In the [discussion paper](#), we include a list of requirements that disclosed supply chain information should meet.

Of the 100 companies (see Annex 1) in our sample, 29 publish a supplier list on their websites. Twenty-two of these 29 companies present the data in a downloadable format. Fourteen of the 29 companies have uploaded their lists to the Open Apparel Registry. Supplier list of 7 other companies are also available in OAR but they have been uploaded by other stakeholders.

Supplier lists are often hard to find, hidden in an opaque corner of a company's website or only accessible through a link in a document. This is the case for Deckers Brands for example, whose link to its supplier list is buried deep in its website.¹⁵

Some companies in our sample that present information on their suppliers omit to mention the date of the information. There are also companies in the sample that do not mention how often they update this information, contrary to the Transparency Pledge requirement that companies update their public supplier information twice a year. We also found supplier lists that have not been updated for a long time. For example, the latest version of HBC's supplier list (parent company of Saks Fifth Avenue among others) dates back to June 2019.

We did not find examples of companies that explain changes in their supplier list in comparison to previous versions. Likewise, it is rare that previous versions of supplier lists are accessible on companies' websites.

6 Transparency requirements and practices of responsible business initiatives, multistakeholder initiatives, and certification schemes

In this section, we discuss the supply chain disclosure practices of the major responsible business initiatives, multistakeholder initiatives (MSIs), and certification schemes relevant for companies in the global garment, footwear, and accessories industry. We also look at the guidance these initiatives offer to their corporate members and the supply chain transparency requirements they impose.

Fair Labor Association

The Fair Labor Association (FLA) is a US-based collaborative effort of universities, civil society organisations, and companies. In its own words, the FLA aims to “create lasting solutions to abusive labour practices by offering tools and resources to companies, delivering training to factory workers and management, conducting due diligence through independent assessments, and advocating for greater accountability and transparency from companies, manufacturers, factories and others involved in global supply chains”.¹⁶ The FLA has around 60 corporate affiliates, including 12 suppliers.

In November 2019, the FLA adopted a requirement that affiliates must publish their supplier factory lists.¹⁷ This information about first-tier suppliers must be aligned with the Transparency Pledge standard and available in an accessible open-data format from 31 March 2022. According to FLA, those that do not comply may be subject to a special board review.¹⁸ However, at the time of completing this paper writing (June 2022), no such information was available on the FLA website.

In addition to this supply chain disclosure requirement, the FLA publishes audit reports and corrective action plans. Companies affiliated to the FLA agree to subject their supply chains to independent assessments and monitoring, the results of which are published online.¹⁹ The FLA website publishes a variety of these reports, although most do not reveal detailed supply chain information.²⁰

International Accord for Health and Safety in the Textile and Garment Industry

The International Accord for Health and Safety in the Textile and Garment Industry was set up after the dramatic collapse of the Rana Plaza factory building in Dhaka, Bangladesh, in April 2013, as an independent, legally binding agreement between brands and trade unions to work towards a safe and healthy garment and textile industry in Bangladesh.²¹ Its original name was the Accord on Fire and Building Safety in Bangladesh.²²

The Accord was the first responsible business initiative to disclose an aggregated list of garment factories in Bangladesh that supplied the Accord’s corporate members. As of April 2021, the 1,600 factories the Accord covers have undergone more than 38,000 initial and follow-up fire, electrical, and structural inspections. All inspection reports and corresponding corrective action plans are published on the Accord’s older (Bangladesh) website while its new site is under construction.²³

The original Accord on Fire and Building Safety in Bangladesh of 2013 was followed by similar legally binding safety programmes in 2018 and 2021. The most recent programme took effect on 1 September 2021, and signatory brands and retailers have committed to expanding the enforceable Accord model beyond Bangladesh.²⁴

The Accord has uploaded several factory lists to the OAR.²⁵

Fair Wear Foundation

Fair Wear Foundation (FWF) is a non-profit organisation. Its mission is to work for a world where the garment industry supports workers in realising their rights to safe, dignified, and properly paid employment. FWF has 146 member brands in the following categories: outdoor & sports, womenswear, accessories, bags, shoes, workwear, fashion, and promotional.²⁶

Corporate members must disclose their first-tier suppliers to the FWF secretariat, and FWF publishes a database of members' first-tier production locations.²⁷ However, according to the Transparency Pledge, at the end of 2020 the FWF database covered only 10 per cent of members' first-tier suppliers, although FWF had outlined plans to disclose a stand-alone aggregated list of information about all disclosed factories of member companies.²⁸ FWF allows its members to opt out of having information about their supplier factories published in the database or on the aggregated list.²⁹ And FWF has not to date uploaded information to the OAR.

German Partnership for Sustainable Textiles

The goal of the Partnership for Sustainable Textiles (PST) is to improve conditions in global textile production. The PST has 125 members, including 87 business members comprising 72 companies and 15 business associations.³⁰

The PST has created an aggregated list of production locations used by its members. Members are asked to share data on their suppliers (at least the name and address of their first tier).³¹ However, disclosure is purely voluntary, and as a result only 22 out of 87 members have submitted information. The PST secretariat uploads the information to OAR.³²

Dutch Agreement on Sustainable Garments and Textile (operational until 31 December 2021)

The Dutch Agreement on Sustainable Garments and Textile (AGT) brought together a coalition of businesses, business associations, trade unions, NGOs, and the Dutch government.³³ At its height, the AGT counted more than 80 companies among its members. The aim of the AGT was to improve working conditions, prevent pollution, and promote animal welfare in producer countries. It was active from 2016 to 31 December 2021. Various stakeholder groups in the Netherlands are currently exploring what a "next generation agreement" might look like.

Corporate members of the now defunct AGT were required to conduct due diligence and progressively map their supply chains. The AGT disclosed an aggregated list of members' suppliers, including suppliers of yarn and fabrics. To date, this is the only example of an MSI imposing requirements on its members to disclose supplier information beyond the first tier. The AGT uploaded its aggregated supplier list to the OAR and updated it annually. However, with the AGT's dissolution, the OAR ceased to publish the list.

Ethical Trading Initiative

Ethical Trading Initiative (ETI) is an alliance of companies, trade unions, and NGOs that promotes respect for workers' rights around the globe. ETI's vision is a world where all workers are free from exploitation and discrimination and enjoy conditions of freedom, security, and equity. At the time of writing, ETI lists on its website 79 companies with full membership, among them well-known garment brands and retailers such as H&M and Primark.³⁴

ETI does not currently disclose any information about its corporate members' supply chains. In December 2019, ETI stated that it "will not be seeking to make supply chain disclosure a condition of membership". ETI elaborated: "while this may be appropriate for some organisations, our model is based on continual improvement, and many of the companies who join us as foundation members are at a very early stage of their journey and others are constrained by contractual limitations."³⁵

Leather Working Group

The objective of the Leather Working Group (LWG) is to "develop/maintain a protocol that assesses the environmental compliance and performance capabilities of leather manufacturers and promotes sustainable environmental practices".³⁶ LWG members include subscription members, which fund the LWG's work and include brands, suppliers, associations, and traders, and audited members, including leather manufacturers, traders, subcontractors, and commissioning manufacturers.³⁷

The LWG does not disclose any supply chain information or impose any supply chain transparency requirements on its brand members.

Amfori

Amfori is a business initiative that brings together more than 2,400 retailers, importers, brands, and associations from more than 40 countries.³⁸ Amfori does not disclose any supply chain information and does not impose any supply chain transparency requirements on its members.

Social compliance auditing is an important element of Amfori's approach. The Amfori platform is a single point for all supply chain performance information, and Amfori members can access Amfori audits through the platform. With these audits the Amfori secretariat has access to supply chain information such as relationships between members and their first-tier suppliers. However, such information is not publicly available.

Sustainable Apparel Coalition and Higg Index

The Sustainable Apparel Coalition (SAC) comprises "over 250 apparel, footwear and textile brands, retailers, suppliers, service providers, trade associations, non-profits, NGOs, and academic institutions working to reduce environmental impact and promote social justice throughout the global value chain".³⁹

The SAC has developed the Higg Index, a suite of tools that aims to standardise value chain sustainability measurements for all industry participants.⁴⁰ These tools measure environmental and social impacts across the value chain. According to the SAC, with this data the industry can "identify hotspots, continuously improve sustainability performance, and achieve the environmental and social transparency consumers are demanding".⁴¹

In 2021, the SAC introduced the Higg Index Transparency Program to enable brands, retailers, and manufacturers to disclose data on the environmental impact of their products.⁴² The SAC aims to achieve 100 per cent member participation in public-facing sustainable performance ratings by 2025.

SAC members' product claims must be based on industry-established chain of custody standards. Brands and retailers should be able to maintain traceability of materials throughout the value chain. Their claims pass through an external review.⁴³

It is not clear whether the product-related supply chain information SAC members collect and share between each other will be made fully public.

7 Conclusions and recommendations

The leather-based garment, footwear, and accessories supply chain is highly complex, involving a great variety of producers, buyers, and intermediaries. The industry has a high level of outsourcing and subcontracting, including large numbers of informal homeworkers. This makes it very difficult to establish links between workplaces at various stages of the supply chain and the companies that sell end-products such as leather jackets, shoes, and bags.

Poverty pay, hazardous working conditions, and union busting are rife in the industry. Actors along the supply chain – workers, trade unions, NGOs, companies, investors, etc. – therefore urgently need access to supply chain information through greater transparency to push for improvements in workers' rights and to obtain redress for rights are violations.

When rights violations occur, workers, trade unions, and workers' support organisations need to know which corporate actors have responsibility to address the issues. And enhanced supply chain transparency is also beneficial to companies. The availability of concrete information on unionisation, wage levels, and labour rights risks at production facilities could support companies in their pre-sourcing due diligence. Information on buyer–supplier relations also facilitates cooperation between brands and retailers that source from the same production facilities.

For this paper, we have assessed the level of supply chain transparency of 100 companies – luxury brands, footwear companies, and e-tailers that sell leather apparel, footwear, and accessories. We have checked whether these companies publish any information about their supply chains and have examined in detail the supplier lists these companies publish to see if they provide information in the six categories we have distinguished.

Our main finding is that the current level of supply chain transparency these companies offer is dramatically low. Only 29 of the 100 surveyed companies provide some information about their supplier base. In terms of the level and detail of information these companies provide, the picture gets even grimmer. Only 17 of the 100 companies provide any information about suppliers beyond the first tier of their supply chain, such as tanneries. Twenty-two companies provide details about the workforce, most often by disclosing the number of workers and in some cases disaggregating the number by gender. Just five companies provide a little more detail by including the number of migrant workers. A mere 4 companies provide some information with regard to the presence of trade unions at supplier facilities or coverage by a collective bargaining agreement. Seven companies provide details about the social audits carried out at their suppliers or the sustainability certifications these facilities hold. Not one company provides any information on wages. Likewise, none of the 100 companies provide information on human rights and labour rights risks they have identified at the facility level.

We have also looked at the requirements set by responsible business initiatives, multistakeholder initiatives, and sustainability certification schemes relevant to the leatherwear industry. The initiatives we considered do not generally impose supply chain transparency requirements on their corporate members. The FLA has announced that it will start requiring members to disclose supply chain information but without any visible implementation to date. The Dutch Agreement on Sustainable Garments and Textile was the only initiative to require corporate members to map and disclose suppliers beyond the level of end-product

manufacturers. However, this agreement and publication of its aggregated supplier list have come to an end.

We call on brands, retailers, and fashion conglomerates to work towards comprehensive supply chain transparency and we urge responsible business initiatives to implement stronger disclosure requirements for their corporate affiliates. To push laggard companies towards greater transparency and to level the playing field, governments need to make supply chain transparency mandatory.

Beyond the luxury leather and leather footwear brands, retailers, and fashion conglomerates we surveyed for this report, the call for far more supply chain transparency is just as relevant for the global garment, footwear, and accessories industry overall.

Recommendations

To international buying companies – brands, retailers, online retailers, and fashion conglomerates

- Trace and publicly disclose your full extended supply chain. This means all supplier facilities at all tiers, covering all processing and all inputs, including raw materials.
- Set concrete and timebound milestones towards such full disclosure and publicly account for your progress.
- Engage proactively and meaningfully with local and international trade unions, NGOs, investors, and other stakeholders. Throughout the entire process of supply chain disclosure, from designing policies and processes to accounting for implementation, enable these stakeholders to play an active part.

To responsible business initiatives, multistakeholder initiatives, and certification schemes

- Require corporate members to trace all links of their extended supply chains beyond end-product suppliers and to publicly disclose disaggregated and detailed supply chain data.
- Publicly disclose the full supply chain data of your corporate members.

To governments of countries where global garment, footwear, and accessories companies are headquartered⁴⁴

- Develop, adopt, and implement national, European Union, and/or other regional- and international-level legislation requiring comprehensive corporate supply chain disclosure. Such legislation could be part of overarching mandatory human rights due diligence laws or stand-alone legislation.
- In the European Union, actively support efforts towards amending current customs regulations to allow public disclosure of imports, including names and addresses of exporting and importing companies. Amend the EU Customs Code (UCC) and the European Union Customs Code Delegated Act, which supplements the UCC, to accomplish the collection of additional information regarding the origins of goods imported into the EU and the public disclosure of such additional information.⁴⁵

Annex 1 100 companies in the leatherware industry

Luxury brands - leather shoes, (hand)bags and leather accessories		
	Brand (HQ country)	Mother company (HQ country)
1	Alexander Mc Queen (UK)	Kering (France)
2	Armani (Italy)	Giorgia Armani S.p.A (Italy)
3	Balenciaga (France)	Kering (France)
4	Bally (Switzerland)	JAB Holding Company (Switzerland)
5	Balmain (France)	Mayhoola for Investments LLC (Qatar)
6	Berluti (France)	LVMH (France)
7	Bottega Veneta (Italy)	Kering (France)
8	Brunello Cucinelli (Italy)	Fedone S.r.l (Italy)
9	Burberry (UK)	Burberry Group Plc (UK)
10	Celine (France)	LVMH (France)
11	Chanel (France)	Chanel S.A.S (France)
12	Chloé (France)	Richemont (Switzerland)
13	Claudie Pierlot (France)	SMCP (France)
14	Coach (UK)	Tapestry (US)
15	Dior (France)	LVMH (France)
16	Dolce & Gabbana (Italy)	Dolce & Gabbana S.r.l. (Italy)
17	Fendi (Italy)	LVMH (France)
18	Furla (Italy)	Furla S.p.A (Italy)
19	Gucci (Italy)	Kering (France)
20	Hermes (France)	Hermes International (France)
21	jil sander S.p.A (Italy)	OTB Group (Italy)
22	Kate Spade NY (US)	Tapestry (US)
23	Loewe (Spain)	LVMH (France)
24	Longchamp (France)	Longchamp (France)
25	Loro Piana (Italy)	LVMH (France)
26	Luis Vuitton (France)	LVMH (France)
27	Marc Jacobs (US)	LVMH (France)
28	Marni (Italy)	OTB Group (Italy)
29	Max Mara (Italy)	Max Mara S.r.l. (Italy)
30	Michael Kors (US)	Capri Holdings Limited (US)
31	Miu Miu (Italy)	Prada Group (Italy)
32	Mulberry (UK)	Mulberry Group Holding Company Limited (UK)
33	Prada (Italy)	Prada Group (Italy)
34	Ralph Lauren (US)	Ralph Lauren Corporation (US)
35	Saint Laurent (France)	Kering (France)
36	Salvatore Ferragamo (Italy)	Salvatore Ferragamo S.p.A (Italy)
37	Sandro (France)	SMCP (France)
38	Steve Madden (US)	Steve Madden Ltd (US)
39	Ted Baker (UK)	Ted Baker plc (UK)
40	Tom Ford (US)	Tom Ford International LLC (US)
41	Tory Burch (US)	Tory Burch LLC (US)
42	Valentino (Italy)	Mayhoola for Investments LLC (Qatar)
43	Versace (Italy)	Capri Holdings Limited (US)
44	Zegna (Italy)	Ermenegildo Zegna Group (Italy)

Footwear Brands and Retailers

	Brand (HQ country)	Mother company (HQ country)
45	A.S. 98 (Italy)	Olip S.p.A (Italy)
46	adidas (Germany)	adidas AG (Germany)
47	Aldo (Canada)	The Aldo Group (Canada)
48	Ara (Germany)	Ara Shoes GmbH (Germany)
49	Asics (Japan)	ASICS Corporation (Japan)
50	Bata (Czech Republic)	Bata Corporation (Czech Republic)
51	Birkenstock	Birkenstock Group (Germany)
52	Bristol (Netherlands)	Euro Shoe Group (Netherlands)
53	Bugatti (Germany)	BUGATTI HOLDING BRINKMANN GMBH & CO KG
54	Camper (Spain)	Camper (Spain)
55	Caprice (Germany)	Wortmann Group (Germany)
56	CCC (Poland)	CCC Group (Poland)
57	Clarks (UK)	C&J Clark International Limited (UK)
58	Deerberg (Germany)	Deerberg GmbH (Germany)
59	Deichmann (Germany)	Deichmann SE (Germany)
60	Dr Martens (UK)	Dr Martnes plc
61	EMMA (The Netherlands)	Emma Safety Footwear B.V. (The Netherlands)
62	Eram (France)	Groupe Eram (France)
63	Fila (South Korea)	FILA Holdings Corp. (South Korea)
64	Ganter (Austria)	Lorenz Shoe Group (Austria)
65	Geox (Italy)	Geox S.p.A (Italy)
66	Görtz (Germany)	Görtz Retail GmbH (Germany)
67	Hassia (Austria)	Lorenz Shoe Group (Austria)
68	Högl (Austria)	Lorenz Shoe Group (Austria)
69	Jana	Wortmann Group
70	JustFab	TechStyle Fashion Group (US)
71	Kickers (France)	Groupe Royer (France)
72	Leder und Schuh (Austria)	Leder & Schuh Aktiengesellschaft (Austria)
73	legero (Austria)	legero united (Austria)
74	Marco Tozzi (Germany)	Wortmann Group (Germany)
75	Mauritz Workwear (The Netherlands)	A. Mauritz & Zn. B.V. (The Netherlands)
76	Mephisto (France)	MEPHISTO S.A.S (France)
77	MJUS	Olip S.p.A (Italy)
78	New Balance (US)	New Balance Inc. (US)
79	Nike (US)	
80	Nine West (9 West) (US)	Authentic Brands Group
81	Paul Green (Germany)	Paul Green GmbH (Germany)
82	Pentland Brands (UK)	Pentland Brands (UK)
83	Puma (Germany)	Puma SE (Germany)
84	Saks 5th Avenue	HBC
85	Scapino Retail B.V. (Netherlands)	Scapino Retail B.V. (Netherlands)
86	Sketchers (US)	SKECHERS USA, Inc (US)
87	Tamaris (Germany)	Wortmann Group (Germany)
88	Timberland	VF Corporation (US)
89	Tod's (Italy)	Tod's S.p.A (Italy)
90	UGG	Deckers Brands
91	Vans	VF Corporation (US)
92	Vivarte (France)	Vivarte SAS (France)
93	Wolverine Worldwide (US)	Wolverine World Wide, Inc. (US)

e-tailers

	Brand (HQ country)	Mother company (HQ country)
94	Zalando (Germany)	Zalando SE (Germany)
95	Otto (Germany)	Otto Group (Germany)
96	About You	Otto Group (Germany)
97	Amazon (US)	Amazon.com, Inc. (US)
98	Asos	Asos plc (UK)
99	Bonprix (France)	Otto Group (Germany)
100	Boohoo (UK)	Boohoo Group Plc (UK)



Child labour in glove factory in Pakistan. © Insiya Syed

Notes

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