



GLOBAL ORGANIC TEXTILE STANDARD  
ECOLOGY & SOCIAL RESPONSIBILITY

# INDICATORS OF THE THEORY OF CHANGE

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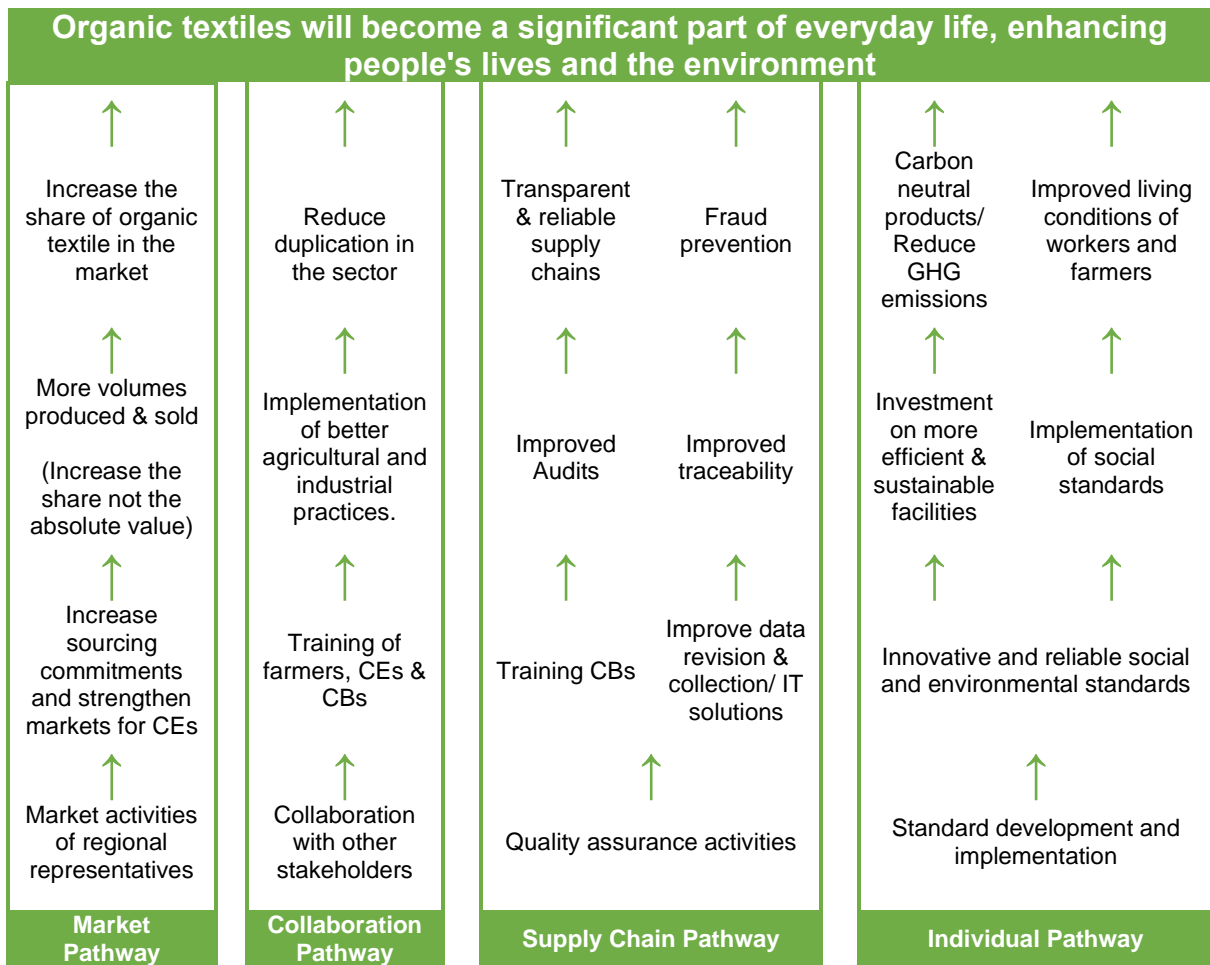
## Indicators of the Theory of Change for the Global Organic Textile Standard

### 1. Scope and purpose

The purpose of the monitoring and evaluation (M&E) system of the Global Organic Textile Standard (GOTS) is to ensure the implementation of a systematic approach for analysing, monitoring, and assessing the impact of the interventions of our standard. With this we aim to track the progress regarding our vision and ensure the alignment with our strategic goals.

### 2. Causal pathways

The causal pathways describe the expected steps towards the achievement of our vision. It is divided into four groups that represent the intervention areas and the stakeholders participating in driving the change. Here are some examples of the pathway's inputs, outputs, outcomes, and impacts:





### 3. Indicators

Level	Pathway	Indicator
<b>IMPACT</b>	Individual Pathway	Living Wage Implementation Ratio: Percentage of CE paying and/or percentage workers receiving a living wage
<b>IMPACT</b>	Individual Pathway	Safety Perception Indicator: This is the ratio of employees who report feeling comfortable and secure at work, compared to the total workforce of the organisation.
<b>IMPACT</b>	Individual Pathway	Gender Wage Ratio: Number of CE in which the wage gap between women and men for the same task and position has been reduced in the last year.
<b>IMPACT</b>	Individual Pathway	Gender access to management positions indicator: This measures the proportion of women employed in management positions compared to men within a company or specific function.
<b>IMPACT</b>	Individual Pathway	Sexual Harassment Complaints resolution indicator: Number of cases of sexual harassment that have been investigated and resolved favourably for the victim from the total of sexual harassment complaints.
<b>IMPACT</b>	Individual Pathway	Complaints resolution indicator: Number of cases of Psychological Abuse and Sexual harassment that have been investigated and resolved favourably for the victim from the total of psychological abuse complaints.
<b>IMPACT</b>	Individual Pathway	Energy Cost Reduction Coefficient: Number of CE that cut their energy costs via efficient equipment, energy-saving technologies, and increased energy conservation awareness among employees.
<b>IMPACT</b>	Individual Pathway	Waste Disposal Cost Reduction Coefficient: This measures the financial benefit of recycling, reusing materials, decreasing waste production, and enhancing waste disposal processes' efficiency.
<b>IMPACT</b>	Individual Pathway	Water Use Cost Reduction Coefficient: This coefficient showcases the monetary gain from implementing water-efficient technologies, enhancing water use processes, and minimizing procedures that require significant water quantities.
<b>IMPACT</b>	Individual Pathway	Greenhouse Gas Emission Cost Reduction Coefficient: This quantifies the cost saving realized from adopting eco-friendly technologies, decreasing oil and gas usage, and improving energy consumption efficiency.
<b>IMPACT</b>	Supply Chain Pathway	Increase in the trust in GOTS certified supply chains (Through the implementation of a survey with CE and buyers of GOTS products)
<b>IMPACT</b>	Supply Chain Pathway	Number of CE entities that confirmed that the new data collection/IT tool has contributed to the improvement of the process per project and country
<b>IMPACT</b>	Supply Chain Pathway	Number of CE entities that confirmed that the new testing method contributes to a more transparent and reliable supply chains



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<b>IMPACT</b>	Collaboration Pathway	Number of CE entities that confirmed that the new alignment measure positively reduce duplication and improve efficiency in the sector
<b>IMPACT</b>	Collaboration Pathway	Reported increase of the share of organic textiles sold by certified entities.
<b>IMPACT</b>	Collaboration Pathway	Number of criteria changed in the standard based in the exchange with external stakeholders
<b>IMPACT</b>	Collaboration Pathway	Percentual increase in the share of organic products in the product portfolio of CE
<b>IMPACT</b>	Collaboration Pathway	Percentage of workers and their households with reduced poverty level, by gender, activity, and type of contract.
<b>IMPACT</b>	Market Pathway	Percentual increase in the share of organic textiles in the market
<b>IMPACT</b>	Market Pathway	Percentage of CE that reported a more equitable distribution of risks and benefits along the supply chain
<b>IMPACT</b>	Market Pathway	Degree to which Improved workers and farmers perceive an improvement in their living conditions and increased environmental sustainability in their regions
<b>IMPACT</b>	Market Pathway	Percentual increase the share of organic textiles in the public procurement sector
<b>IMPACT</b>	Individual Pathway	Wage Distribution Ratio: Number of certified entities that have shown a positive trend in the proportion of gross income allocated to the salary expenditure
<b>IMPACT</b>	Individual Pathway	Wage Gap Ratio: Number of certified entities that have shown a reduction or a constant trend in the wage gap ration between Average Worker Salary and Average Management Salary
<b>IMPACT</b>	Individual Pathway	Social Benefits Expense Ratio: Number of certified entities that have shown a positive trend in the proportion of gross income allocated to Social Benefits Expense.
<b>IMPACT</b>	Individual Pathway	OHS Insurance Claims Ratio: Number of CEs that have reduced the portion of a company's total income is used to cover insurance claims related to occupational health and safety issues.
<b>IMPACT</b>	Individual Pathway	Leadership Diversity Indicator: This measures the representation of women and minority groups in roles with personnel responsibility, demonstrating fairness and equal opportunity within the company.
<b>IMPACT</b>	Individual Pathway	Pay Gap Indicator: This measures the disparity in earnings between management and regular employees, demonstrating income distribution fairness.
<b>IMPACT</b>	Individual Pathway	Full-time Employment Stability Indicator: This tracks the ratio of full-time employees and turnover rates to indicate job stability and security.



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<b>IMPACT</b>	Individual Pathway	Employment Retention Ratio: This ratio gauges the duration for which employees stay with the company. A larger ratio suggests the company's dedication to providing quality working conditions and fair treatment to its employees, leading to higher job satisfaction and superior performance.
<b>IMPACT</b>	Individual Pathway	Environmental Compliance Cost to Profit Ratio: This ratio illustrates the portion of profit allocated to environmental compliance, such as waste management and water treatment. Lower ratios may indicate efficient and cost-effective compliance mechanism
<b>IMPACT</b>	Individual Pathway	Cost Efficiency of Approved Chemicals: This ratio indicates how much revenue is generated per unit of cost spent on approved chemicals. Higher ratios suggest that the company is generating more revenue while maintaining adherence to GOTS standards.
<b>IMPACT</b>	Individual Pathway	Cost of Approved Chemicals to Total Cost Ratio: This ratio shows the proportion of funds allocated to approved, non-toxic chemicals compared to the total cost of chemicals used in the production process. Higher ratios suggest a greater investment in safer, GOTS-compliant chemicals.
<b>IMPACT</b>	Individual Pathway	Profitability Ratio: This ratio quantifies the company's profit in relation to its revenue. A larger ratio suggests the company's financial stability and its capacity to invest in improved working conditions and heightened employee wages.
<b>IMPACT</b>	Individual Pathway	Return on Assets (ROA): This ratio measures how efficiently a company uses its assets to generate profit.
<b>IMPACT</b>	Individual Pathway	Return on Equity (ROE): This ratio measures how efficiently a company uses its equity to generate profit.
<b>IMPACT</b>	Individual Pathway	Labour Productivity Ratio: This metric quantifies the amount of output a firm generates for every labour input unit. A heightened ratio signifies the firm's proficiency in utilizing its labour assets, often resulting in improved working environments and increased employee salaries.
<b>IMPACT</b>	Individual Pathway	Capital Turnover Ratio: This ratio evaluates a company's effectiveness in utilizing its capital to yield revenue. An escalated ratio denotes the company's efficient resource utilization, potentially leading to enhanced working conditions and superior employee salaries.
<b>IMPACT</b>	Individual Pathway	Manual Labour Ratio: This metric evaluates the fraction of labour employed in production vis-à-vis other production factors, like capital or technology. A diminished ratio signifies the company's inclination towards automation, potentially leading to better working conditions and elevated employee wages.
<b>IMPACT</b>	Individual Pathway	Labor Productivity Coefficient: This indicator shows how much income is generated per unit of labour cost. High values can indicate effective use of working time.



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<b>IMPACT</b>	Individual Pathway	Work Time Utilization Coefficient: This indicator evaluates how much work time is used to produce each unit of product. A lower coefficient indicates efficient use of work time.
<b>IMPACT</b>	Individual Pathway	Worked Hours Per Employee Coefficient: This indicator evaluates how much time each employee works on average. A lower value can indicate more efficient use of work time.
<b>IMPACT</b>	Individual Pathway	Management Efficiency Ratio: This coefficient represents the volume of product produced per unit of management costs. A higher value indicates effective management.
<b>IMPACT</b>	Individual Pathway	Transparency within the entity Indicator: This measures the proportion of employees willing to discuss openly about workplace sexual harassment and/or violence, compared to the total workforce.
<b>INPUT: Interventions</b>	Individual Pathway	Remuneration plan availability: Number of CE that have developed a plan to close the wage gap between company's minimum wage and the living wage to its workers.
<b>INPUT: Interventions</b>	Individual Pathway	OHS Training Investment Ratio: The proportion of funds a CE invests in the occupational health and safety system relative to its gross income.
<b>INPUT: Interventions</b>	Individual Pathway	Gender Employment Indicator: This measures the ratio of women employed compared to men within a specific sector or company.
<b>INPUT: Interventions</b>	Individual Pathway	Gender Policies: Number of CE that had implemented policies that promote gender equality through equal, fair, and transparent recruitment, promotion, reward, and pay
<b>INPUT: Interventions</b>	Individual Pathway	Work free from harassment, bullying and violence: Number of CE that have made a commitment within its Policy on Responsible Business Conduct to foster an environment at work free from harassment, bullying and violence.
<b>INPUT: Interventions</b>	Individual Pathway	Number of CE that have made a commitment within its Policy on Responsible Business Conduct to foster an environment at work free from harassment, bullying and violence
<b>INPUT: Interventions</b>	Individual Pathway	Energy consumption targets: Number of CE that had an updated environmental and chemical management policy that include environmental targets on Energy consumption and their progress in the last year.
<b>INPUT: Interventions</b>	Individual Pathway	Waste reduction targets: Number of CE that had an updated environmental and chemical management policy that include environmental targets on waste reduction and their progress in the last year.
<b>INPUT: Interventions</b>	Individual Pathway	Water usage reduction targets: Number of CE that had an updated environmental and chemical management policy that include environmental targets on water usage reduction and their progress in the last year.



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<b>INPUT: Interventions</b>	Individual Pathway	GHG emissions reduction targets: Number of CE that had an updated environmental and chemical management policy that include environmental targets on GHG emissions reduction and their progress in the last year.
<b>INPUT: Interventions</b>	Supply Chain Pathway	Number of trainings provided to CB/Auditors in the last year per region and topic.
<b>INPUT: Interventions</b>	Supply Chain Pathway	Topic, type, and number of activities implemented to improve data revision & collection/ IT solutions
<b>INPUT: Interventions</b>	Supply Chain Pathway	Implementation and further development of tests for assessing the integrity of organic fibres by type and number
<b>INPUT: Interventions</b>	Collaboration Pathway	Implementation of activities related to the standard comparison and alignment
<b>INPUT: Interventions</b>	Collaboration Pathway	Number of activities implemented on the area of advocacy and campaigning
<b>INPUT: Interventions</b>	Collaboration Pathway	Number of activities implemented/participated on the last year with the aim of further developing the standards and procedures in the textile sector by type, organizing stakeholder and unit of GOTS participant
<b>INPUT: Interventions</b>	Collaboration Pathway	Activities/projects implemented by GOTS to increase the market opportunities for organic farmers and CE
<b>INPUT: Interventions</b>	Collaboration Pathway	Activities/projects implemented by GOTS to increase the market opportunities for organic farmers and CE
<b>INPUT: Interventions</b>	Market Pathway	Total volume of GOTS certified products produced and sold in KG of fibres produced
<b>INPUT: Interventions</b>	Market Pathway	Activities/events organized by GOTS to increase the market opportunities among CE
<b>INPUT: Interventions</b>	Market Pathway	Activities/events organized by GOTS to increase the market opportunities among CE
<b>INPUT: Interventions</b>	Market Pathway	Activities/events organized by GOTS to increase the market opportunities among CE
<b>INPUT: Interventions</b>	Individual Pathway	Social Investment Indicator: This demonstrates the portion of company resources invested in social programs, benefitting its employees and surrounding community.
<b>INPUT: Interventions</b>	Individual Pathway	Chemical Safety Use Indicator: This measures the proportion of safe chemicals utilized in production processes in contrast to hazardous or toxic substances.
<b>INPUT: Interventions</b>	Individual Pathway	Sustainable (Certified) Material Use Indicator: This denotes the percentage of materials employed that exert a minimal impact on the environment, such as recycled or biodegradable materials.
<b>INPUT: Interventions</b>	Individual Pathway	Approved Chemicals Ratio: This is the proportion of approved chemicals used in relation to the total chemicals used in production. A higher ratio indicates less reliance on non approved chemicals.





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<b>INPUT: Interventions</b>	Individual Pathway	Training Ratio on Chemical inputs: This ratio measures the proportion of employees trained in GOTS chemical input criteria and other relevant regulations. A higher ratio indicates that the entity is taking steps to ensure that its employees understand and follow GOTS guidelines.
<b>OUTCOME</b>	Individual Pathway	Living Wage Ratio: Number of CE that have made an improvement towards the living wage benchmark.
<b>OUTCOME</b>	Individual Pathway	Missed Workdays due to OHS Issues: Number of CEs that have reduced the proportion of workdays that have been missed due to occupational health and safety issues, out of the total number of workdays.
<b>OUTCOME</b>	Individual Pathway	Maternity/Paternity leave period: This indicator quantifies the number of days received of paid maternity leave.
<b>OUTCOME</b>	Individual Pathway	Gender Education and Training Access Indicator: This measures the ratio of women participating in education and training within a given field relative to the total number of women.
<b>OUTCOME</b>	Individual Pathway	Prevention of sexual harassment training: Number of CE that had provided trainings and the proportion of workers that have participated in trainings on the topic of sexual harassment in the last year.
<b>OUTCOME</b>	Individual Pathway	Prevention of psychological abuse training: Number of CE that had provided trainings and the proportion of workers that have participated in trainings on the topic of the prevention of psychological abuse in the last year.
<b>OUTCOME</b>	Individual Pathway	Energy Efficiency Indicator: Number of CE that have reduced the energy consumption per kg of textile and in total in the last year (Comparison across the time and with their industry peers).
<b>OUTCOME</b>	Individual Pathway	Renewable Energy Use Indicator: This indicator presents the percentage of renewable energy sources like wind or solar utilized in comparison to non-renewable energy sources such as oil and coal.
<b>OUTCOME</b>	Individual Pathway	Waste reduction: Number of CE that have reduced their waste and waste discharges per kg of textile in the last year and type of waste
<b>OUTCOME</b>	Individual Pathway	Water Use efficiency Indicator: Number of CE that have reduced their water usage and discharge per kg of textile in the last year
<b>OUTCOME</b>	Individual Pathway	Percentage of carbon neutral products: Number of CE and percentage of their commercial activities on carbon neutral products.
<b>OUTCOME</b>	Supply Chain Pathway	Number of CE that claim that the audits have improved their quality in the last year (Develop tool for assessing the quality of the audit ex. Filling in the data of the transaction certificates, response time, quality and completeness of the data collected, etc.)
<b>OUTCOME</b>	Supply Chain Pathway	Type and degree of improvement in a specific area after the implementation of the new data collection/ IT tools.





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<b>OUTCOME</b>	Supply Chain Pathway	Percentual reduction in the number of fraud cases found in the last calendar year
<b>OUTCOME</b>	Collaboration Pathway	Number of consolidated measures that increase the alignment across the textile sector over the last 5 years
<b>OUTCOME</b>	Collaboration Pathway	Number of new commercial/market opportunities for certified entities and producers in the last year
<b>OUTCOME</b>	Collaboration Pathway	Number of areas/topics/criteria adopted in the standard revision based in the exchange with external stakeholders
<b>OUTCOME</b>	Collaboration Pathway	Number of CE that can demonstrate a long-term commercial relationship with their clients and suppliers for organic products
<b>OUTCOME</b>	Collaboration Pathway	Number and type of measures implemented by CE aimed to contribute towards the improvement of the living conditions of farmers
<b>OUTCOME</b>	Market Pathway	Number of CE that have reported an increase in the share and volume organically produced and traded products
<b>OUTCOME</b>	Market Pathway	Profitability Enhancement from sustainability measures: This reflects the percentual increase in the number of CE and farmers that reported an increased financial sustainability (financial benefit of investing in environmental technologies and practices, achieved through reducing energy, waste, and water usage costs and appealing to environmentally conscious consumers)
<b>OUTCOME</b>	Market Pathway	Profitability Ratio from GOTS products: This profitability ratio can be used to measure how much profit a company makes from its GOTS-compliant products compared to its total revenue from these products. A higher ratio is beneficial, showing profitability while adhering to GOTS standards.
<b>OUTCOME</b>	Market Pathway	Number of public contracts awarded to CE and volumes sold to the public sector in the last year
<b>OUTCOME</b>	Individual Pathway	Revenue from GOTS Products to Total Revenue Ratio: This ratio measures the proportion of total revenue that comes from GOTS-compliant products. A higher ratio indicates a greater market preference for organic and environmentally friendly products.
<b>OUTCOME</b>	Individual Pathway	Work Productivity Coefficient: This coefficient reflects the amount of production per unit of worked time. A higher coefficient indicates efficient use of working time.
<b>OUTCOME</b>	Individual Pathway	Production Per Employee Coefficient: This coefficient evaluates how many units of product each employee produces. A higher coefficient indicates efficient use of work time.
<b>OUTCOME</b>	Individual Pathway	Overtime Coefficient: This indicator reflects how much overtime employees work. Lower values can indicate more efficient use of work time during work hours.



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<b>OUTPUT</b>	Individual Pathway	Remuneration plan revision: Number of CE that have regularly updated the plan to close the gap against the living wage benchmark
<b>OUTPUT</b>	Individual Pathway	OHS Training Expense Ratio: How much a CE spends on training its employees in occupational health and safety as part of its overall expenses.
<b>OUTPUT</b>	Individual Pathway	Maternity/Paternity leave: Number of female workers that have been in maternity leave in the last year.
<b>OUTPUT</b>	Individual Pathway	Gender Policy: Number of CE that had an updated gender policy in the last year.
<b>OUTPUT</b>	Individual Pathway	Number of CE that had an updated policy on Responsible Business Conduct that includes concrete measures to foster an environment at work free from harassment, bullying and violence in the last year
<b>OUTPUT</b>	Individual Pathway	Number of CE that had an updated policy on Responsible Business Conduct that includes concrete measures to foster an environment at work free from harassment, bullying and violence in the last year
<b>OUTPUT</b>	Individual Pathway	Energy Use Efficiency: Number of measures and kind of measures implemented by CE to reduce their energy consumption in the last year (Comparison across the time and with their industry peers).
<b>OUTPUT</b>	Individual Pathway	Waste recovery indicator: This quantifies the proportion of waste that is reused or recycled, as opposed to being discarded into the environment or landfills.
<b>OUTPUT</b>	Individual Pathway	Water Use Indicator: Number of CE that have increase the proportion of water that is reused or recycled instead of being released into the environment.
<b>OUTPUT</b>	Individual Pathway	GHG emissions coefficient: Total amount of greenhouse gases, including carbon dioxide, methane, and nitrous oxide, released into the environment by the CE per unit of output.
<b>OUTPUT</b>	Supply Chain Pathway	Number of auditors who successfully completed the course/training
<b>OUTPUT</b>	Supply Chain Pathway	Number of auditors who successfully completed the course/training
<b>OUTPUT</b>	Supply Chain Pathway	Number of tests conducted to certified entities in the last year
<b>OUTPUT</b>	Collaboration Pathway	Number of activities implemented to foster alignment in the textile sector in the last year.
<b>OUTPUT</b>	Collaboration Pathway	Number of consumers, businesses & policy makers that reported an increase in their awareness of organic fibre production per topic
<b>OUTPUT</b>	Collaboration Pathway	Number of areas/topics identified for the further development of the standard based on the exchange with other stakeholders
<b>OUTPUT</b>	Collaboration Pathway	Sourcing commitments/partnerships consolidated that strengthen the relationship among CE and organic farmers



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<b>OUTPUT</b>	Collaboration Pathway	Sourcing commitments/partnerships consolidated that strengthen the relationship among CE and organic farmers
<b>OUTPUT</b>	Market Pathway	Number of CE that have reported an increase in the demand for organically produced products
<b>OUTPUT</b>	Market Pathway	Number of sourcing agreements/commitments consolidated in the last year by type of fibre and volume
<b>OUTPUT</b>	Market Pathway	Number of sourcing agreements/commitments consolidated in the last year by type of fibre and volume
<b>OUTPUT</b>	Market Pathway	Number of campaigns that incentivize business and government to source organic fibres
<b>OUTPUT</b>	Individual Pathway	Social Program Participation Indicator: This measures the success of the company's social programs and the overall well-being of employees, represented by the level of employee participation.
<b>OUTPUT</b>	Individual Pathway	Employee Training Investment Ratio: This illustrates the company's investment in the training and development of its employees, fostering their professional growth and work quality.
<b>OUTPUT</b>	Individual Pathway	Policy Participation Indicator: This represents the ratio of employees engaged in the development and implementation of policies for preventing sexual violence, relative to the total number of company employees.
<b>OUTPUTS</b>	Individual Pathway	Management Influence Ratio: This coefficient reflects the proportion of management costs in the total production costs. A lower ratio may indicate effective management.
<b>OUTPUTS</b>	Individual Pathway	Management Staff Ratio: This coefficient shows the number of management staff per unit of product produced. A lower value may indicate management efficiency.
<b>OUTPUTS</b>	Individual Pathway	Management Participation Ratio: This coefficient evaluates the number of management decisions made per unit of product produced. A higher value may indicate active management.
<b>OUTPUTS</b>	Individual Pathway	Return on Management Costs Ratio: This coefficient reflects how much gross income is generated per unit of management costs. A higher value of this indicator suggests more effective management.



## 4. Data Sources of the M&E System

### 4.1. Existing data sources

Data source/Tool	Description
<b>GTB</b>	This is the central database of GOTS that increases the efficiency and transparency of the certification system by collecting traceability and impact data.
<b>Internal surveys</b>	Surveys implemented by different units on on-going projects.
<b>End of the year survey</b>	Annual monitoring survey of certified entities about different topics related to the implementation of the standard.
<b>Farm-gin Registry</b>	Online tool that aims to enhance the traceability of volumes produced between farms and ginning facilities.

### 4.2. Innovation (under development) projects

Data source/Tool	Description
<b>Impact Monitoring Tool</b>	It is an add-on to GTB that focuses on collecting data for the monitoring and evaluation system.

## 5. The Data Management System and the M&E system

Global Standard gGmbH has a reliable data management system that articulates efficiently traceability and impact data. The cornerstone of this system is Global Trace-Base (GTB) that holds all the relevant information of all organisations involved in the certification of GOTS. The information contained ensures the traceability of GOTS certified products along the supply chain and is necessary for the generation of transaction and scope certificates.

Additionally, Global Standard gGmbH is currently working on integrating the collection of impact related data into GTB. Collecting all data in one central place minimises data capturing efforts by certified entities and certifiers and eliminates inconsistencies between different tools.



## 6. Data integrity and the M&E system

The team of the IT - Digital Transformation Unit and the Monitoring and Evaluation (M&E) Specialist ensure the integrity of impact data by defining policies and procedures for analysing data. The unit of IT has a qualified group of colleagues that review the incoming data into the data collection tools based on clear procedures provided by the M&E specialist. The data cleansing involves not only a manual data revision, but also the implementation of logical tests that might account for relationship among the variables and that might give indications of incorrect data. In addition to this data review, the M&E specialist develops a library of reference values that can be used during the tests to give indication about the veracity of the data.

## 7. Data Governance and the M&E system

The data Governance within the Global Standard gGmbH is embedded within the IT - Digital Transformation Unit. The head of this unit coordinates the data governance work and ensures that any decisions regarding management and protection of the data follows the aims below:

- Fully comply with the applicable laws and regulations.
- Provide assurance and reliability on the data of the certified supply chains.
- Data integrity is safeguarded from collection to deletion.
- Ensure the protection of individual and personal data.
- Follow strict policies and procedures that enhance data quality.
- Foster innovation of tools for data collection and analysis.
- Support the transformation of data into valuable insights for certified entities and for the further development of the standard.
- Coordinate and oversee the usage of different digital tools.

The M&E system works closely with the IT - Digital Transformation Unit to ensure that the data collection process for M&E is built on these groundings that ensures an efficient, reliable, and credible data management system.



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## 8. Continuous Improvement and Revision

The list of the indicators mentioned above are subject to a continuous improvement process. The results of the data collection and the input of different stakeholders generate learnings. These learnings are embedded into this list of indicators every 3 to 4 years.