



# From Field to Fabric

Enhancing Due Diligence in Cotton Supply Chains

Transparentem transforms industries by allying with workers and communities to uncover abuses in global supply chains and drive labor and environmental justice.

We envision a sustainable world that is just and equitable for all workers and their communities.

A catalyst for systemic change, Transparentem spurs companies to play a critical role in remediating abuses at the worksites where they source their products. Through in-depth investigations, strategic engagement with companies, and policy advocacy, we strive to drive change across entire industries.

We choose our areas of focus for the greatest impact, investigating endemic abuses—including child labor, forced labor, and gross environmental degradation—that affect the health and welfare of thousands of workers and their communities. Ultimately, through collective action and collaboration, we strive to fundamentally transform industry practices and bring real, tangible justice to some of the world’s most vulnerable populations.

We are philanthropically funded by foundations and individuals and are tax exempt in the United States under Section 501(c)(3) of the Internal Revenue Code.

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The photos included in this report are solely to illustrate the types [or kinds] of locations and situations described by Transparentem. The people and farms that appear in the photos do not represent any person or group of people or locale discussed in this report.

Front Cover: Joerg Boethling / Alamy Stock Photo.

# 1.0 EXECUTIVE SUMMARY

Between June 2022 and March 2023, Transparentem investigated labor conditions on cotton farms in the Khargone and Barwani districts of the Indian state of Madhya Pradesh and found evidence of child labor, including, in some cases, the worst forms of child labor. The International Labour Organization’s (ILO) definition of the “worst forms of child labor” includes “all forms of slavery or practices similar to slavery” and “work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of children.”<sup>1</sup> Investigators also found evidence of issues that the ILO has recognized as indicators of forced labor: debt bondage, abusive working conditions, and abuse of vulnerability,<sup>2</sup> as well as payment of wages below the State minimum wage. Transparentem also found evidence of potential organic integrity concerns on farms connected to the supply chain of Pratibha Syntex.

Since September 2023, Transparentem has been engaging buyers and suppliers to urge them to provide remediation to those harmed, strengthen their due diligence to prevent abuses, and work together to transform the sector into a more attractive destination for sourcing sustainable and ethically produced cotton.

Child labor and debt bondage are widespread, interrelated problems on cotton farms in India. Low wages and a lack of opportunity in Indian rural communities leave families trapped in poverty and debt, creating pressures to send their children to work.<sup>3</sup> Once children begin working, they face significant barriers to completing their education. These children miss out on opportunities to develop the knowledge and skills required to secure better jobs as adults—thus reigniting the cycle of low wages, lack of opportunity, poverty, and exploitation.<sup>4</sup> There are also important health and safety risks associated with the tasks that children told investigators they performed on cotton farms. Children are particularly vulnerable to the health effects of pesticide exposure. Even if they are not directly involved in mixing or spraying pesticides, children can still experience adverse health impacts when they work in fields after pesticides have been applied.<sup>5</sup> Long-term exposure, even at low levels, has been linked to chronic and severe health issues in children, including cancer and the impairment of their neurological and reproductive development.<sup>6</sup>

Transparentem accessed evidence that connected investigated cotton farms to the supply chains of two Indian suppliers that produce cotton yarn, textiles, and apparel through their cotton sourcing programs: Pratibha Syntex and Remei India. Both suppliers have due diligence systems that allow visibility into the cotton farm level and include steps to prevent these types of abuses, which Transparentem applauds. Reinforcing those steps is now required. Transparentem also accessed evidence that connected an additional set of farms to ginning mills that sold cotton bales to several companies, including a third supplier that produces cotton yarn, textiles, and apparel: Maral Overseas. Transparentem then traced the supply chains of those three suppliers and connected them to several international buyers. Transparentem contacted 60 of those buyers, focusing on consumer-facing brands and manufacturers that had greater

opportunities for exerting leverage on upstream actors. The selection of buyers was determined by assessing the number and value of shipments, other evidence of supply chain connections, and relevant sustainability commitments. While Transparentem connected investigated farms either directly or indirectly to these suppliers' supply chains, this does not indicate that cotton from these farms was used in specific products of the suppliers or buyers. Transparentem reported investigation findings to the three suppliers but did not send the evidence gathered, provide the names of interviewees, nor disclose the specific locations of investigated farms. Transparentem's confidentiality policy does not provide for the disclosure of such information, in order to protect sources from potential retaliation. Accordingly, the three suppliers were not able to confirm their connections to investigated farms nor verify independently that the conditions Transparentem reported were present at those farms.

Pratibha Syntex told Transparentem that it and its associated group of companies are committed to transparency and continuous improvement of their systems. Pratibha Syntex added that it promotes Vasudha Swaraj as an independent entity tasked with supplying Pratibha Syntex with sustainable cotton. Pratibha Syntex acknowledged that despite its own and Vasudha Swaraj's efforts over the past two decades, problems may not have been eradicated completely, and continued improvements to their systems are required.

Remei Aktiengesellschaft (Remei AG) told Transparentem that in Madhya Pradesh, Remei India invests in direct cooperation with smallholder farm owners to ensure transparency, establish human rights due diligence, and develop a reliable system for organic farming. It added that it regularly assesses and eliminates any identified abuses and risks in its supply chain. In fact, Remei AG stated that it created a program in this area to develop a more responsible cotton supply chain within communities that already faced high risks. Transparentem applauds these efforts and Remei's achievement of full visibility at the farm level. Transparentem acknowledges that this very visibility allowed Transparentem to more easily connect investigated farms directly to Remei. It is more difficult to draw such connections with suppliers who have achieved lesser visibility. Remei also told Transparentem that it has processes in place to remediate identified cases of abuse, which it could not activate because Transparentem did not provide access to the evidence gathered during the investigation, the names of farm workers, or the specific locations of investigated farms. (Transparentem's confidentiality policy does not provide for disclosure of such information, in order to protect sources from potential retaliation.) Transparentem noted that cases identified during its investigation were not isolated but representative of systemic issues in the cotton sector of Madhya Pradesh and India that require systemic responses.

Maral Overseas told Transparentem that based on the details provided by Transparentem about its investigation, the connection between the investigated farms and Maral Overseas was not clear. The supplier also reported that its purchases amount to approximately 2% of the total cotton crop grown in Khargone and Barwani. Maral Overseas added that conventional cotton farm owners sell cotton in the spot market or in some cases, to ginning mills, and at the ginning stage, the cotton from many different farms is mixed together, making it impossible to connect specific cotton from specific farms to a spinner or

manufacturer. Maral Overseas added that despite this lack of visibility, it has established social development and awareness activities for farm owners to prevent unethical work practices like child labor and bonded labor. In its investigation, Transparentem accessed evidence that connected a set of farms to ginning mills that sold cotton bales to many companies, including Maral Overseas. Transparentem does not claim that this indicates that cotton from investigated farms was used in Maral Overseas' products but conveys the company's connection to investigated farms because of Maral's purchases from specific ginning mills. Maral Overseas advised that it has not mapped the conventional farms from which the cotton in its products originated and that traceability to the cotton farm level requires access to and verification of purchase and sales documents from ginning mills. As a result, there are risks that cotton from investigated farms may have been incorporated into products sold to Maral Overseas. Despite the indirectness of the connection identified between cotton from investigated farms and Maral Overseas, the company told Transparentem that it is committed to improving conditions on cotton farms by supporting the development and implementation of Fair Labor Association (FLA)'s Harvesting the Future (HTF) - Cotton in India.

Transparentem is encouraged that many buyers and all suppliers are collaborating with stakeholders to develop remediation plans and improve their understanding of conditions on cotton farms in the region. (Reported actions and company responses are detailed in written questionnaire responses and other correspondence with buyers, which are on file with Transparentem and may be available upon request.) In response to Transparentem's investigation, the FLA is implementing a project with buyers and two of the suppliers—Maral Overseas and Pratibha Syntex—called Harvesting the Future (HTF) - Cotton in India, which has the potential to begin to address many of the key issues identified in Transparentem's investigation. Although more than one year has passed since Transparentem shared its findings with buyers, none of them have told Transparentem the specific financial amounts they committed to support the implementation of FLA's Harvesting the Future (HTF) - Cotton in India. FLA told Transparentem it received sufficient funds to undertake activities for the first two years of the project and that implementation had already started. FLA added that it will explore additional funding in the coming year in collaboration with the companies that are supporting the implementation of the Harvesting the Future - Cotton in India project. Public disclosure of the budget and company contributions, however, is important for stakeholders to be able to effectively assess the project's potential effectiveness in carrying out planned activities and achieving its objectives.

Remei India and its buyers have responded separately and in a different manner from the buyers of Pratibha Syntex and Maral Overseas. Because Remei India already had well developed processes and relationships down to the farm level, Remei India, Remei AG, and their buyers will conduct a complete study of registered cotton farms in Madhya Pradesh to better understand the experiences of workers and farm owners. (bioRe conducted a similar study in 2005, at which time the primary focus was on the economic challenges faced by smallholder farm owners and only to a lesser extent on the situation of workers.) The full scope of the new study, which intends to cover every farm in its supply chain for the first time in more than a decade, has the potential to improve this supplier's existing prevention and case-based remediation strategies to address instances of child labor and other abuses. Transparentem will be able to

better assess the effectiveness of this approach if Remei India and Remei AG publicly share the results of the study and any remediation plans upon completion. Remei AG told Transparentem that it expects the study to be complete by February 2025.

Some buyers—including several that are also participating in group actions—appear to be taking steps individually to establish more ethical cotton sourcing strategies and improve traceability and/or transparency. Other buyers did not respond at all, and some responded but did not engage significantly. Some buyers told Transparentem or produced evidence that indicated that the raw cotton used by the suppliers to produce their products did not originate from the investigated region, Madhya Pradesh, or India.

The cases identified during the investigation were not isolated but representative of broader systemic issues in the cotton sector of Madhya Pradesh and India. Transparentem acknowledges that our policy to keep the identities of interviewees and farm locations anonymous may present difficulties in providing remedy promptly to the specific workers who were interviewed. (Transparentem’s policy is necessary to protect vulnerable individuals from possible retaliation.) While there are inherent challenges in addressing complex and systemic issues, Transparentem continues to urge the suppliers and buyers to move with urgency toward implementing remediation plans to prevent and respond to all identified risks so that children and workers do not continue to suffer.

Suppliers and their buyers working together have a significant opportunity to provide remedy to workers, end child labor, and transform the cotton sector in Madhya Pradesh. If undertaken, this would set a global precedent. Overall, Transparentem urges all contacted buyers and suppliers to include further development of community and worker-led remediation and monitoring systems and define clear steps towards meeting living wage standards, which could transform this region into a preferred sourcing area. Additionally, Transparentem strongly urges buyers that have not responded or taken any action, as well as any mills, suppliers and buyers that Transparentem did not contact but that are sourcing cotton or cotton-based products from Madhya Pradesh, to become part of the solution. These companies should take action individually or collaboratively, including by joining group efforts outlined in this report.

### Timeline of Transparentem’s Investigation, Responses, and Related Events

June 2022-March 2023	Transparentem conducts the investigation on cotton farms in Madhya Pradesh and traces supply chains connecting investigated farms to ginning mills, suppliers, and buyers.
September 2023	Transparentem begins outreach and presentation of findings to buyers.
October-November 2023	Transparentem sends detailed reports to buyers and suppliers. Transparentem begins outreach and presentation of findings to suppliers. Buyers begin to form working groups and discuss opportunities to collaborate on responsive actions.
January 2024	Transparentem requests first formal updates and responses from buyers and suppliers.
February 2024	Most companies from the working groups of buyers connected to Maral Overseas and Pratibha Syntex and the two suppliers merge and engage FLA to develop a remediation roadmap. FLA shares plan for developing the roadmap with Transparentem.
June 2024	Transparentem requests second formal updates and responses from buyers and suppliers.
July 2024	Transparentem releases interim public report.
September 2024	Transparentem requests final updates and responses from buyers and suppliers. FLA is confirmed by the buyers and suppliers working group as Project Management Organization to implement roadmap.
October 2024	Transparentem’s receives updates on FLA’s scoping study and roadmap and additional updates from buyers and suppliers.
January 2025	Transparentem releases full public report.

### Box 1: Key Terminology

In this report, the term “**supplier**” will be used to refer to three companies based in India for which Transparentem identified supply chain connections (whether direct or indirect) to investigated farms. These companies produce cotton-based products such as garments, textiles, and yarn. This report does not indicate that cotton from investigated farms was used in specific products made by the suppliers. Investigated farms are not owned or operated directly by the suppliers. Investigated farms were connected to Pratibha Syntex and Remei by establishing their membership and participation in the companies’ own farming and sourcing programs. Transparentem connected investigated farms to regional ginning mills and Maral Overseas to these same ginning mills by reviewing documents and speaking to farm owners and insiders. The farms sell cotton to several other ginning mills, and the ginning mills sell cotton bales to several other companies. The ginning mills are not owned by Maral Overseas.

In this report, phrases such as “[**cotton**] farms connected to the supply chain of” one or more of the suppliers will be used to refer to farms that were connected by Transparentem to the supply chain of: (1) Pratibha Syntex by establishing their membership and participation in the company’s own farming and sourcing program; (2) to the supply chain of Remei by establishing their membership and participation in the company’s own farming and sourcing program; and/or (3) Maral Overseas indirectly within a larger supply chain as a result of their relationship to ginning mills that sell cotton bales to many companies including Maral Overseas.

The term “**buyer**” will be used to refer to companies, whether brands, retailers, or manufacturers, that purchased cotton-based products from these three suppliers. “Buyer,” as used in this report, does not indicate that cotton from investigated farms was used in the buyer’s products. The term does convey the company’s connection to investigated farms as a result of their relationship to one or more of the three suppliers and therefore risk that cotton from investigated farms or farms with similar labor abuses may have been incorporated into products.

The word “**child**” will be used only to refer to workers who are younger than 14, and the word “**adolescent**” will be used to refer to workers aged 14 to 17 years old, in accordance with the terminology employed in Indian law.<sup>7</sup>

The International Labour Organization (ILO) defines “**child labor**” as “work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development.”<sup>8</sup> “It refers to work that is mentally, physically, socially or morally dangerous and harmful to children; and/or interferes with their schooling by: depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work.”<sup>9</sup>

The ILO definition of the “**worst forms of child labor**” covered by the ILO Worst Forms of Child Labour Convention, 1999 (No. 182), includes “all forms of slavery or practices similar to slavery, such as the sale and trafficking of children, debt bondage and serfdom and forced or compulsory labour, including forced or compulsory recruitment of children for use in armed conflict” and “work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of children.”<sup>10</sup> For the purposes of the Convention, the term “child” applies to any person younger than 18.<sup>11</sup> India ratified the ILO Worst Forms of Child Labour Convention and translated it to national legislation in the Child and Adolescent Labour (Prohibition & Regulation) Act, 1986, as amended in 2016.<sup>12</sup>

Under the 1976 Bonded Labour (Abolition) Act, “**bonded labor**” is defined as “any labour or service rendered under the bonded labour system.”<sup>13</sup> Refer to Box 2 in the *Debt bondage* section for a more detailed definition of the “**bonded labor system**” under the Act.

The United Nations Supplementary Convention on the Abolition of Slavery, the Slave Trade, and Institutions and Practices Similar to Slavery defines “**debt bondage**” as: “The status or condition arising from a pledge by a debtor of his personal services or of those of a person under his control as security for a debt, if the value of those services as reasonably assessed is not applied towards the liquidation of the debt or the length and nature of those services are not respectively limited and defined.”<sup>14</sup>

According to the ILO indicators of forced labor, “**debt bondage**” reflects: “An imbalance in power between the worker-debtor and the employer-creditor. It has the effect of binding the worker to the employer for an unspecified period of time, anything from a single season, to years, or even successive generations. It bears no resemblance to taking a ‘normal’ loan from a bank or other independent lender, for repayment on mutually agreed and acceptable terms.”<sup>15</sup>

The term “**farm owner**” will be used to discuss individuals who own the land on which cotton is produced. The word “**worker**” will be used in reference to individuals who are employed and paid wages by farm owners to perform different tasks related to cotton production.

The term “**conventional cotton**” will be used to discuss cotton that is not grown according to organic standards and is produced using synthetic pesticides, fertilizers, and other chemicals, and/or genetically modified seeds.

The term “**organic cotton**” will be used to discuss cotton that is grown according to organic standards, or that is claimed to be grown following such standards.

In this report the word “**pesticides**” will be used when interviewees discussed substances used to control pests on cotton crops. It was not always possible to confirm if these were naturally derived or synthetic. In cases where interviewees clearly discussed naturally derived pesticides, the term “**organic pesticides**” will be used.

**Scheduled Castes and Scheduled Tribes** are officially designated groups of people who are recognized under Articles 341 and 342 of the Constitution of India,<sup>16</sup> are considered “historically disadvantaged or marginalized,”<sup>17</sup> and are provided with special protections under Articles 15 and 16 of the Constitution of India.<sup>18</sup>

**Aadhaar cards** are identification documents issued to Indian citizens by the Unique Identification Authority of India (UIDAI) after verifying biometric and demographic information.<sup>19</sup>

## 2.0 CONTEXT

Child labor and debt bondage are widespread, interrelated problems on cotton farms in India. A 2016 United Nations *Report of the Special Rapporteur on Contemporary Forms of Slavery* noted that debt bondage is a pervasive problem in agricultural sectors in India.<sup>20</sup> In its 2024 “List of Goods Produced by Child Labor or Forced Labor,” the US Department of Labor identified child labor in cotton produced in India.<sup>21</sup> The “2024 Trafficking in Persons Report,” published by the US Department of State, noted that bonded labor affects millions of people in India and identified cotton farms as one of several sites where children become trapped in debt bondage while working with their families.<sup>22</sup> Media, private sector, and NGO reports have also indicated that bonded labor and child labor are endemic in agricultural sectors in India.<sup>23</sup>

Low wages and a lack of opportunity in Indian rural communities leave families trapped in poverty and debt, creating pressures to send their children to work.<sup>24</sup> Once children begin working, they face significant barriers to completing their education. These children miss out on opportunities to develop the knowledge and skills required to secure better jobs as adults—thus reigniting the cycle of low wages, lack of opportunity, and poverty.<sup>25</sup> Based on investigators’ assessments and conversations with workers and farm owners, many workers appeared to be members of vulnerable socioeconomic groups, such as Scheduled Castes and Scheduled Tribes. Some workers mentioned that they were illiterate. According to the ILO and UNICEF, lower caste discrimination and illiteracy can exacerbate both child labor and debt bondage risks.<sup>26</sup>

According to the United States Department of Agriculture (USDA), there are approximately six million cotton farm owners in India. Indian farms average 1.5 hectares in size and make up around a third of the cotton-planted area of the world. Central India, which includes the state of Madhya Pradesh, produces about two-thirds of India’s cotton.<sup>27</sup>

In August 2024, ILO and the Confederation of Indian Textile Industry (CITI), New Delhi, reported launching a partnership to promote Fundamental Principles and Rights at Work (FPRW) in cotton-growing communities.<sup>28</sup> According to CITI, the project’s first phase will focus on the most important cotton-producing districts of Madhya Pradesh, aiming “to empower small and marginal farmers by enhancing their awareness of worker rights, providing technical support for policy implementation, and improving access to crucial social protection schemes.”<sup>29</sup>

In September 2024, The Organic Cotton Accelerator (OCA) and the Regenerative Production Landscape Collaborative (RPLC) announced a collaboration to promote regenerative and organic cotton production and markets in Madhya Pradesh. The partnership aims to connect more cotton farming communities to OCA’s Farm Programme, improve incomes, and promote environmental regeneration in OCA’s farming communities.<sup>30</sup> In October 2024, OCA also announced the launch of a Decent Work Strategy aimed at

improving conditions for organic cotton farm owners, farm workers, and their communities. Among other objectives, through this strategy, OCA aims to achieve living incomes and wages and eliminate child labor, bonded labor, and forced labor. Additionally, the strategy seeks to improve health and safety on cotton farms and support access to social protections and worker representation.<sup>31</sup>

# 3.0 INVESTIGATION MAP



The Barwani and Khargone districts in Madhya Pradesh, India, where Transparentem investigated cotton farms.

# 4.0 TRANSPARENTEM'S INVESTIGATION

## SUPPLY CHAIN CONNECTIONS

Between June 2022 and March 2023, investigators interviewed 151 workers and 66 farm owners from 90 cotton farms in the Khargone and Barwani districts of the state of Madhya Pradesh in India. The farms included in the investigation were selected based on geography, access, or other factors in line with the investigation. Investigators did not choose farms to investigate because they were already known to present certain conditions.

By reviewing company documents, investigators determined that 24 farms were members of Pratibha Syntex's Vasudha Swaraj cooperative. They also spoke to 16 of the owners of those farms, who confirmed that they had been members of the cooperative for six to fifteen years. The farm owners also discussed regularly or recently selling to Pratibha Syntex or Vasudha Swaraj—sometimes referring to them collectively as “organic companies.” Pratibha Syntex told Transparentem that it had full traceability to the organic cotton farms it sources from through Vasudha Swaraj. Pratibha Syntex does not own the farms from which it sources cotton.

Investigators determined that 27 farms supplied cotton to Remei India by reviewing company documents. Most of the owners of those 27 farms also confirmed they supplied cotton to Remei India in conversations with investigators. Some farm owners specified that they had been selling cotton to Remei India for five to more than thirty years. In conversations with the investigators, the owners of three additional farms confirmed they had supplied cotton to Remei India for the past five to fifteen years. Their farms were also located in areas where, according to company insiders, farms only produced cotton for Remei India. Remei India only sources cotton from registered organic cotton farms. It, therefore, has full traceability to the farm level, but the farms themselves are not directly owned or operated by the company. Transparentem acknowledges that the ability to easily connect these farms to the supplier is a result of Remei India's achievement of visibility to the farm level, which is an important element of due diligence. Accordingly, Transparentem has not concluded that conditions for workers are worse in this supply chain than in that of other suppliers, and in fact, the conditions may well be better because of the systems that Remei India has in place. Efforts are needed by all private sector actors to improve conditions in this area.

By reviewing company documents and speaking to farm owners, investigators confirmed that 19 farms included in the investigation sold cotton to ginning mills that supplied cotton bales to many companies, including Maral Overseas. Investigators also spoke to industry insiders and reviewed documents confirming

that the ginning mills that purchased cotton from the farms supplied cotton bales to Maral Overseas. These ginning mills likely source from many more farms in the region, and unlike Pratibha Syntex and Remei India, Maral Overseas does not have a program to source cotton directly from farms. Neither investigated cotton farms nor the ginning mills were owned or operated by Maral Overseas. Investigated farms that Transparentem confirmed sold cotton to ginning mills that supplied cotton bales to Maral Overseas produced conventional cotton. Currently, there are no systems in India to fully trace conventional cotton to the farm level. Transparentem is therefore not claiming that cotton from investigated farms was used in specific products made by Maral Overseas, but that there are risks that cotton from investigated farms or farms with similar labor abuses may have been incorporated into its products.

Many of the owners of the investigated farms also sold cotton in the spot market<sup>32</sup> and did not sell cotton exclusively to specific suppliers or ginning mills. Therefore, it is highly likely that many of the investigated farms are connected to the supply chains of several other companies in the region. However, Transparentem did not access sufficient evidence to connect investigated farms to other specific suppliers. Given that Transparentem did not select farms or suppliers because they represented worse than average conditions for the region, and the investigation uncovered grave abuses that appear to be endemic to the region, it is likely that many other suppliers and buyers are connected to cotton farms with similar conditions.

Transparentem did not identify the specific locations of investigated farms to the three suppliers. (Transparentem's confidentiality policy does not provide for disclosure of such information, in order to protect sources from potential retaliation.) Accordingly, Pratibha Syntex, Maral Overseas, and Remei India were unable to verify the specific connections identified by Transparentem during the investigation between cotton farms and the companies' supply chains. The suppliers were also not able to verify independently that the conditions Transparentem reported were present at those farms.

Transparentem identified connections between Maral Overseas, Pratibha Syntex, and Remei and international buyers by reviewing publicly available information and third-party shipping data. Transparentem engaged 60 of those buyers, focusing on consumer-facing brands and manufacturers with greater opportunities for exerting leverage on upstream actors. This was determined by assessing the number and value of shipments, other evidence of supply chain connections, and relevant sustainability commitments. Most of the buyers were global apparel brands. Transparentem does not have evidence showing that products manufactured or ultimately sold by contacted companies contained cotton from investigated farms.

In accordance with Transparentem policies to protect vulnerable subjects from retaliation, Transparentem did not disclose to companies the names of workers and farm owners interviewed by investigators, nor the specific locations of investigated farms. Some companies stated that this practice did not allow them to verify that they or their suppliers were linked to the farms where our investigations took place. To address buyers' concerns, Transparentem offered to confidentially review suppliers' lists of sourcing cotton farms

or villages to confirm whether there was an overlap with our areas of investigation. Suppliers did not take Transparentem up on this offer. Nonetheless, conditions documented by the investigation are endemic to the region, and not limited to investigated farms. The responsibility of companies extends throughout the supply chains to which they are connected, and they have a responsibility to follow up on findings even if they are not able to identify connections to specific investigated farms.

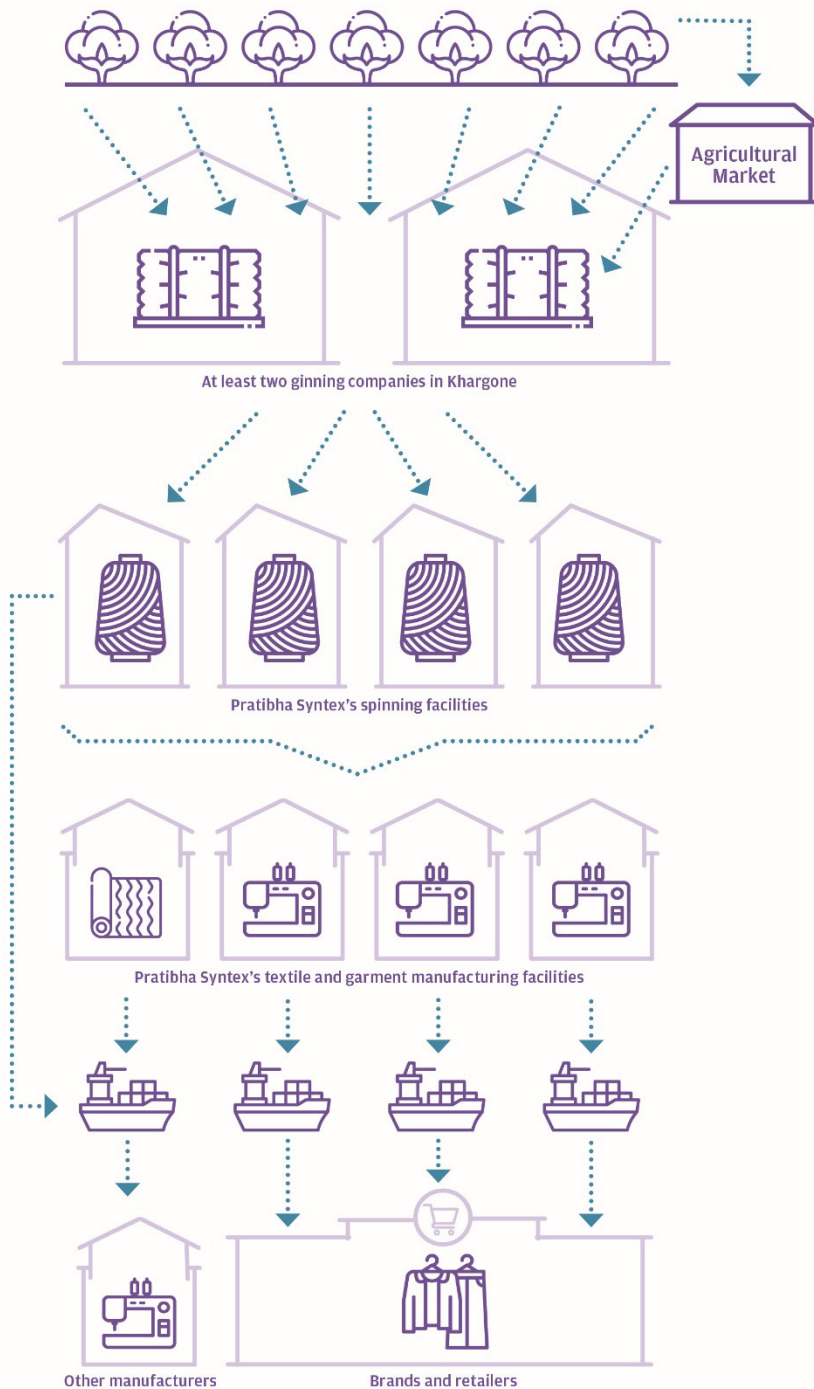
**Table 1: Investigation of supply chain connections**

Supplier	Number of investigated farms Transparentem connected to the supply chain of the supplier	Number of buyers Transparentem engaged after identifying connections to the supplier
<b>Pratibha Syntex</b>	24 cotton farms that were members of Pratibha Syntex's Vasudha Swaraj cooperative.	22 companies headquartered in 12 countries received shipments from the supplier, and/or included the supplier in their list of suppliers.
<b>Maral Overseas</b>	19 cotton farms that sold cotton to ginning mills that supplied cotton bales to many companies including Maral Overseas.	24 companies headquartered in 7 countries received shipments from the supplier, and/or included the supplier in their list of suppliers.
<b>Remei India and Remei AG</b>	30 registered cotton farms that supplied cotton to Remei India.	14 companies headquartered in 5 countries received shipments from the supplier; included the supplier in their list of suppliers; and/or were listed as customers of the supplier on its website.
<b>All suppliers</b>	<b>73 farms connect to the supply chain of one or more of the three suppliers. (In the case of Maral Overseas, farms were connected indirectly through their connection to ginning mills that are not owned or operated by them.)</b>	<b>60 companies headquartered in 14 countries with supply chain connection to one or more of the three suppliers.</b>

### **Diagram 1: Connecting Investigated Farms to Pratibha Syntex's Supply Chain**

Transparentem developed this diagram using several types of evidence accessed during the investigation and company engagement, public supplier lists, other public information, and Indian export data accessed via Panjiva (Copyright 2023, S&P Global Market Intelligence, and its affiliates as applicable. All rights reserved.) The diagram does not depict raw materials, yarn, textiles, or other suppliers that are not directly relevant to the investigation. It also does not cover the continuation of the supply chain beyond Pratibha Syntex's end buyers, such as manufacturers that buy yarn from Pratibha Syntex and sell garments to other brands or retailers. Transparentem did not identify the specific locations of investigated farms to Pratibha Syntex. (Transparentem's confidentiality policy does not provide for disclosure of such information, in order to protect sources from potential retaliation.) Accordingly, Pratibha Syntex was unable to verify the specific connections identified by Transparentem during the investigation between cotton farms and the company's supply chain.

# Transparentem's Investigation



Pratibha Syntex claims to source cotton from approximately 16,500 organic cotton farms through Vasudha Organic. It claims not to source any conventional cotton directly. Pratibha Syntex does not currently know the number of conventional cotton farms in its supply chain.



Based on Transparentem's investigation Pratibha Syntex contracts cotton ginning to at least two companies in the Khargone district of Madhya Pradesh.



Pratibha Syntex produces cotton yarn at its own spinning facilities.



Pratibha Syntex produces textiles and garments at its own manufacturing facilities.



Pratibha Syntex exports yarn and textiles to other manufacturers and finished garments to brands and retailers overseas.

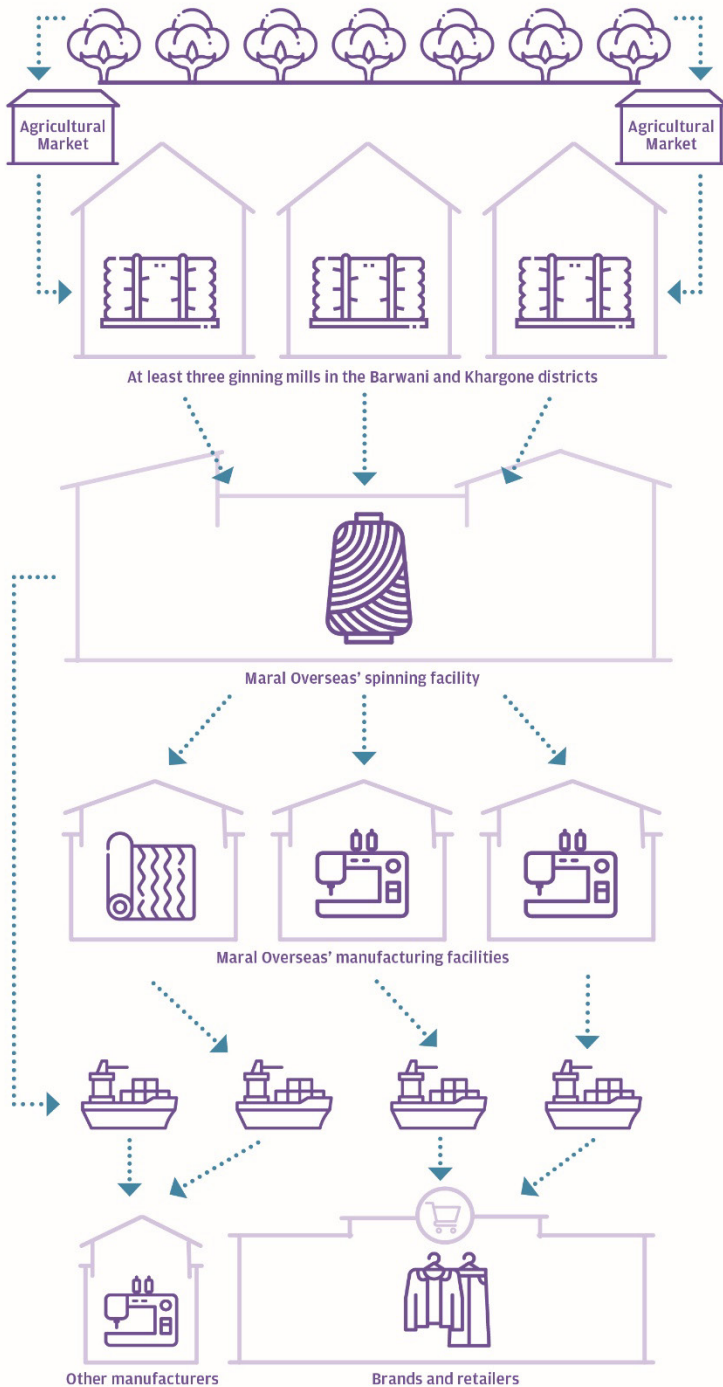


## KEY: SUPPLY CHAIN EVIDENCE TYPES

-  Company documents accessed by investigators
-  Interviews with farmers
-  Company website, annual reports, other online company sources
-  Shipment data
-  Company supplier lists

### **Diagram 2: Connecting Investigated Farms to Maral Overseas' Supply Chain**

Transparentem developed this diagram using several types of evidence accessed during the investigation and company engagement, public supplier lists, other public information, and Indian export data accessed via Panjiva (Copyright 2023, S&P Global Market Intelligence and its affiliates as applicable. All rights reserved.) The diagram does not depict raw materials, yarn, textiles, or other suppliers that are not directly relevant to the investigation. It also does not cover the continuation of the supply chain beyond Maral Overseas' end buyers, such as manufacturers that buy yarn from Maral Overseas and sell garments to other brands or retailers. Transparentem did not identify the specific locations of investigated farms to Maral Overseas. (Transparentem's confidentiality policy does not provide for disclosure of such information, in order to protect sources from potential retaliation.) Accordingly, Maral Overseas was unable to verify the specific connections identified by Transparentem during the investigation between cotton farms and the company's supply chain.



Based on Transparentem's investigation at least three ginning mills in the Barwani and Khargone districts of Madhya Pradesh source conventional cotton from investigated farms at local agricultural markets. These ginning mills are not owned or operated by Maral Overseas. Maral Overseas does not source cotton directly from farm owners.



Maral Overseas sources cotton from at least three ginning mills that are not owned or operated by the company.



Maral Overseas produces cotton yarn in its own spinning facility.



Maral Overseas produces cotton garments in its own manufacturing facilities.



Maral Overseas exports yarn and textiles to other manufacturers and garments to brands and retailers.

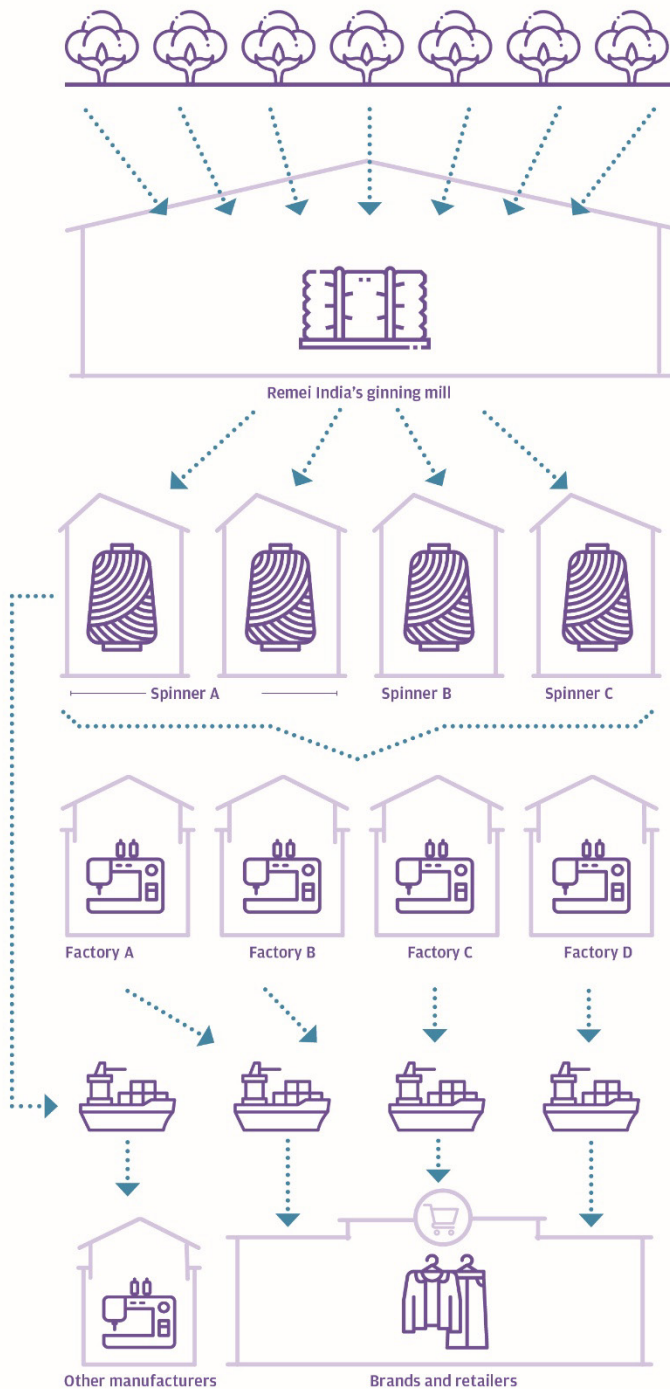


#### KEY: SUPPLY CHAIN EVIDENCE TYPES

- Company documents accessed by investigators
- Interviews with farmers
- Company website, annual reports, other online company sources
- Shipment data
- Company supplier lists

### **Diagram 3: Connecting Investigated Farms to Remei India and Remei AG's Supply Chain**

Transparentem developed this diagram using several types of evidence accessed during the investigation and company engagement, including public supplier lists, other public information, and Indian export data accessed via Panjiva (Copyright 2023, S&P Global Market Intelligence, and its affiliates as applicable. All rights reserved.) The diagram does not depict raw materials, yarn, textiles, or other suppliers that are not directly relevant to the investigation. It also does not cover the continuation of the supply chain beyond Remei's end buyers, such as manufacturers that buy yarn from Remei and sell garments to other brands or retailers. Transparentem did not identify the specific locations of investigated farms to Remei. (Transparentem's confidentiality policy does not provide for disclosure of such information, in order to protect sources from potential retaliation.) Accordingly, Remei was unable to verify the specific connections identified by Transparentem during the investigation between cotton farms and the company's supply chain.



Remei India claims to source raw organic cotton directly from almost 2,000 registered farms in Madhya Pradesh.



Remei India gins the cotton at its own ginning mill which solely processes organic cotton.



Remei AG coordinates yarn production by three spinning companies that are not owned by Remei



Remei AG coordinates garment production by four manufacturers that are not owned by Remei



Remei AG manages the entire production process within its supply chain including the flow of goods from farms to brands and retailers as well as the sale of yarn to other manufacturers.



#### KEY: SUPPLY CHAIN EVIDENCE TYPES

-  Company documents accessed by investigators
-  Interviews with farmers
-  Company website, annual reports, other online company sources
-  Shipment data
-  Company supplier lists

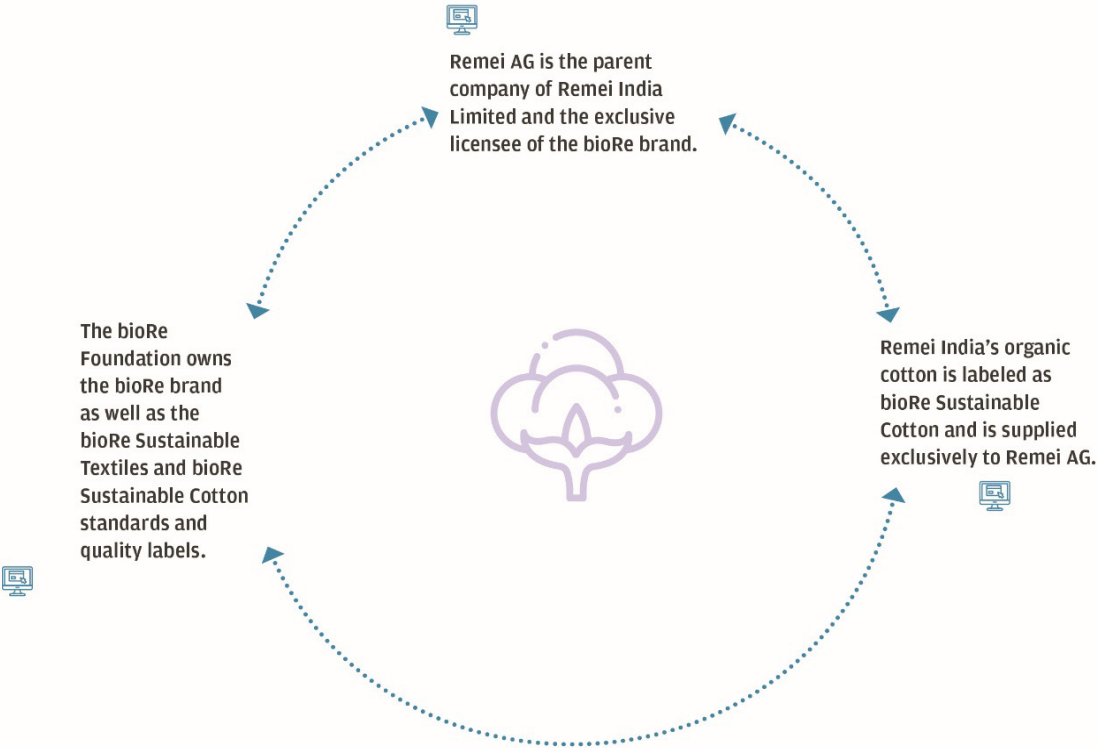
**Diagram 4: Remei Company Relationships**

Transparentem developed this diagram based on publicly available information collected from company websites, annual reports, and other online company sources.

**Remei Company Relationships**

KEY: SUPPLY CHAIN EVIDENCE TYPE

 Company website, annual reports, other online company sources



### INVESTIGATION FINDINGS

Interviewees reported a range of employment durations and performing diverse tasks on investigated farms, reflecting these workers' varied experiences and roles. Workers told investigators they had worked on investigated farms for one to eight years. Some workers, such as very young children, had been employed for less than a year, and one worker said she had worked for the same farmer for more than 20 years. Most workers reported performing multiple tasks on the farms, including weeding, picking cotton, spraying pesticides, applying fertilizers, plowing, leveling soil, sowing seeds, watering crops, collecting waste from the field, fencing fields, assisting the farm owner with recruiting other workers and loading cotton onto trucks. All workers lived in their own homes in or near villages where the farms on which they worked were located.

Transparentem's investigation found evidence of the following problems (the abuses listed below were not always identified on farms connected to the supply chains of all three suppliers):

1. Child labor and illegal adolescent labor
2. Debt bondage
3. Withholding of wages
4. Other wage violations and poverty-level wages
5. Abusive working conditions
6. Abuse of vulnerability

The investigation found evidence of another potential issue on farms connected to the supply chain of Pratibha Syntex which may require remediation:

7. Organic integrity concerns

### **"If we just let the child go to study, then how will we overcome our hunger?"**

"Ravi" (a pseudonym) said he had worked since he was 10 years old. At the time of his interview, at age 45, poverty and illness had compelled him to borrow money from his employer and work off his debt on a nine-acre cotton farm connected to the supply chain of Pratibha Syntex. The debt bound him to his employer, Ravi said. "What [the farmer] says is, 'You have taken debt from me, so I will not allow you to go and work at anybody else's place whether there is work on my [farm] or not.'" A full day of farm labor earned him the equivalent of \$2.42. "We can't even ask for a wage hike," Ravi said, "as we have taken debt from [the farm owner] ..." "How can we live off only 200 rupees?" Ravi asked. "So, we also take the children to work."

Ravi took over care of his niece, "Lakshmi" (a pseudonym), after her father died and her mother left their village to find work. Lakshmi, who was 13 at the time of her interview, said she started working in the cotton fields at age 11. During her interview, Lakshmi said she was far from the only young worker on the farm. "There are many children." Ravi said he was often forced to bring Lakshmi to the farm rather than her eighth-grade classroom. "She goes to school rarely," he said. "For the sake of our daily bread, we have to work. If we just let the child go to study, then how will we overcome our hunger?"

### **"I had many aspirations. What can I do now?"**

By age seven, "Aditi" (a pseudonym) was picking cotton so that her family could survive. At the time of her interview, more than two decades later—now a single mother to two young sons—she was still laboring on a cotton farm that sold cotton to a ginning mill that supplied cotton bales to Maral Overseas. Aditi was supposed to earn the equivalent of \$2.40 per day, but she said the farm owner didn't pay her properly. With her paltry and inconsistent wages, Aditi sometimes could not afford to buy fresh food, and for weeks at a time, she and her sons lived on bread alone. "When they don't give the payment at all, then how can we go to market and get something? What will we eat?"

When investigators spoke to him, Aditi's youngest son was seven years old, the same age she was when she started picking cotton. Now, he also had to work on the cotton farm with his mother and brother so that his family could survive. He said he wanted to be a doctor when he grew up. During his interview, his then-10-year-old brother said he wanted to join the military. "It is my own dream," the eldest son said. First, they would have to finish school, but working on the farm stacked the odds against them. "If ever our poverty is gone, then I can quit [working on the cotton farm]," the 10-year-old said. Asked about her own future, Aditi said, "I had many aspirations. What can I do now?"

### **"We do not have groceries at home. That is why I have to go to work."**

At the time of her interview, 12-year-old "Sita" (a pseudonym) had been picking cotton for two years. She said she wanted to be a teacher when she grew up. But with no food to eat, it was hard to find time for education. "I do not go to school much," said the girl. "We do not have groceries at home. That is why I have to go to work." Sita worked with children as young as 10 years old on a cotton farm that supplied cotton to Remei India Limited. Sita earned about \$1.80 per day and gave all her wages to her parents, who had been forced to take a loan. "My mother got sick. That is why," she explained.

Weeding was the most difficult job, said Sita. "Our fingers get cut while doing it, and we have to do it very fast." Harvesting the cotton was also hazardous. "The dried stems will prick, and it starts bleeding," she said. The farm owner didn't provide bandages for these injuries. So, workers improvised. "There will be a small leaf," she explained. "If we apply that, the bleeding will stop."

## Child Labor and Adolescent Labor

In India, the Child and Adolescent Labour (Prohibition & Regulation) Act, 1986, as amended in 2016, prohibits the employment of children younger than 14, with the exception of children who help in family-owned enterprises or work in entertainment and sports.<sup>33</sup> The law also prohibits the participation of adolescents (defined as those aged 14-17) in specific types of work included in the “Schedule of Hazardous Occupations and Processes.”<sup>34</sup> Madhya Pradesh Child Labour (Prohibition and Regulation) Rules, 1993, provides further conditions for children under the age of 14 who help in family enterprises.<sup>35</sup>

Children involved in cotton production frequently work in hazardous conditions that can severely impact their health and development.<sup>36</sup> According to UNICEF, children on Indian cotton farms often work for long hours under the sun while being exposed to dangerous chemicals.<sup>37</sup>

Important health and safety risks are associated with each of the tasks that child workers told investigators they performed. Children are particularly vulnerable to the health effects of pesticide exposure. They more easily reach high exposure levels because of their small size.<sup>38</sup> Effects on children are also magnified because they have different metabolisms than adults, and their bodies are still developing.<sup>39</sup> Children who are not directly involved in mixing or spraying pesticides are also often exposed to negative health impacts when they work in fields after pesticides have been applied.<sup>40</sup> Even at low levels, long-term exposure to pesticides has been linked to chronic and severe health issues in children, including cancer and the impairment of their neurological and reproductive development.<sup>41</sup>

By interviewing child, adolescent, and adult workers and speaking to farm owners, Transparentem identified child labor—in violation of India’s Child and Adolescent Labour (Prohibition & Regulation) Act, 1986, as amended in 2016—on at least 40 of the 90 investigated farms. The youngest interviewees were six years old (children and adolescents were interviewed with the consent of parents or guardians). Some children and adolescents worked in hazardous conditions, in some cases in violation of the Act, which recognizes the use of pesticides as hazardous in its “Schedule of Hazardous Occupations and Processes” and makes it illegal for adolescents or children to spray or handle pesticides under Indian law.<sup>42</sup> Those children also worked in violation of the ILO Worst Forms of Child Labour Convention, which prohibits labor that is harmful to a child’s health and safety.<sup>43</sup> Some children worked to help repay family debts, possibly in violation of the ILO Worst Forms of Child Labour Convention, which prohibits debt bondage.<sup>44</sup> Many children were kept out of school or were frequently absent from school to work.

As part of the process to develop their remediation roadmap, FLA conducted scoping in the Barwani and Khargone districts. FLA found that child labor occurs among vulnerable populations, such as areas with Scheduled Tribes, and that children working alongside parents is considered a normal practice in these groups. FLA also reported speaking to local Civil Society Organizations (CSOs) that reported that child labor occurs in the cotton-producing villages of both Khargone and Barwani.<sup>45</sup> During the first phase of its

study, Remei India found that structural risk factors for child labor had not changed significantly since 2005 when bioRe led an in-depth research study on the impact of organic farming on the livelihoods of smallholder farm owners.<sup>46</sup>

Maral Overseas told Transparentem that based on the details provided by Transparentem about its investigation, the connection between the investigated farms and Maral Overseas was not clear. The company added that conventional cotton farm owners sell cotton in the spot market or, in some cases to, ginning mills. It explained that at the ginning stage, the cotton from many different farms is mixed together, making it impossible to connect specific cotton from specific farms to a spinner or manufacturer. Maral Overseas also shared a report completed by the Government Labor Office of Khargone after visiting 13 villages in the Khargone District. The report stated that visits to farms took place when wheat, chickpeas, tomatoes, and other vegetables, bananas, chili, and sugarcane were growing in fields, so the Labor Office had no opportunity to observe the sowing or harvesting of cotton. The Labor Office report stated that it nonetheless spoke to farm owners who informed them that “they do not employ any kind of child labourer and bonded labourer.” While the Labor Office did not report any findings that corroborated Transparentem’s findings, neither the substance of the Labor Office’s findings nor the nature of its inquiry undermined Transparentem’s findings. Although it was appropriate for the Labor Office to speak with farm owners, it cannot be reasonably expected for those who rely on child labor to disclose that information during a governmental labor inspection.

Transparentem determined child workers’ ages by reviewing official documents, like Aadhaar cards or school certificates, when these were available. If children did not have identification documents, investigators asked them and their parents to state their ages and birthdates. The accuracy of documented and stated ages was corroborated by the appearance of the interviewees and contextual information provided during the interviews (for example, the school grade children said they were attending).

**Table 2: Child labor findings overview**

Supply chain connection	Number of investigated farms with evidence of child labor	Key issues experienced by child and adolescent workers
Connected to the supply chain of Pratibha Syntex	Transparentem identified cases of child labor on 17 out of 24 farms.	Exposure to chemical pesticides, injuries, body aches, loss of education.
Connected indirectly to the supply chain of Maral Overseas*	Transparentem identified cases of child labor on 10 out of 19 farms.	Exposure to chemical pesticides, injuries, body aches, loss of education.
Connected to the supply chain of Remei	Transparentem identified cases of child labor on 13 out of 30 farms.	Injuries, body aches, loss of education.

\*Maral Overseas does not source cotton directly from farms. Transparentem connected investigated farms to ginning mills which supply cotton bales to many companies including Maral Overseas.

### Pesticide exposure experienced by child and adolescent workers

Transparentem found that several child and adolescent workers sprayed pesticides or were exposed to them while working on investigated farms. The use of pesticides is recognized as hazardous in the Child and Adolescent Labour Act's "Schedule of Hazardous Occupations and Processes;" therefore, it is illegal for adolescents or children to spray or handle pesticides under Indian law.<sup>47</sup> The Schedule does not specify if prohibitions exclude organic pesticides and insecticides.

Although all investigated farms connected to the supply chain of Pratibha Syntex were members of the company's Vasudha Swaraj program, Transparentem found evidence that many farm owners used synthetic pesticides that are not permitted under the standards of the Indian National Programme for Organic Production (NPOP) and other organic cotton certification programs.<sup>48</sup> During the investigation, two child laborers, who were 11 and 13 years old at the time of their interviews, said that they sprayed pesticides on two different farms connected to the supply chain of Pratibha Syntex. The 11-year-old reported that he developed itching and a cough after spraying. Another 13-year-old worker from a different farm connected to the supply chain of Pratibha Syntex said she experienced itching due to exposure to the pesticides that were sprayed on the farm where she worked and had to be taken to the hospital by her father. The mother of another child worker from the same farm where the 11-year-old worked said her child assisted her when she sprayed pesticides. She stated that, while helping, her daughter sometimes vomited due to the pesticides' fumes. An adolescent worker who was 14 years old at the time of his interview and worked on a different farm connected to the supply chain of Pratibha Syntex said he once got pesticides on his chest, which caused itching and aches. Another 14-year-old worker said that he sprayed pesticides on a fifth farm connected to the supply chain of Pratibha Syntex and, as a result, experienced throat irritation and heart palpitations.

Investigators spoke to the owners of two of the farms connected to the supply chain of Pratibha Syntex, where child and adolescent laborers worked. They said monocrotophos and endosulfan were sprayed on their farms. These pesticides are classified as highly hazardous and moderately hazardous, respectively, by the World Health Organization (WHO)<sup>49</sup>, and are not permitted for use under organic standards. Endosulfan is also banned for manufacture, import, and use in India.<sup>50</sup>

Through conversations with farm owners and workers from farms that sold conventional cotton to ginners that supplied cotton bales to Maral Overseas, Transparentem found evidence that most farm owners used synthetic pesticides. The use of synthetic pesticides is typical in conventional cotton production. Most of the interviewed children who worked on farms that sold conventional cotton to ginning mills that supplied cotton bales to Maral Overseas did not discuss pesticides. The few who did said they did not spray pesticides. One adolescent worker from a farm that sold conventional cotton to a ginning mill that supplied cotton bales to Maral Overseas said he sprayed pesticides on the farm where he worked, and in one instance, he experienced such severe dizziness from the pesticides it caused him to fall. An adult worker from a different farm that sold conventional cotton to a ginning mill that supplied cotton bales to Maral Overseas said workers who were younger than 18 sprayed pesticides on the farm where he worked. Another

adult worker said that children who were able to lift the pesticide sprayer tank and had experience spraying pesticides, sprayed pesticides at a third farm. The owners of all the farms where children worked said synthetic pesticides—including monocrotophos, acephate, profenofos, cypermethrin, and imidacloprid, which are classified as either highly hazardous or moderately hazardous by the World Health Organization (WHO)—were sprayed on their farms.<sup>51</sup>

Although legal for use in the cultivation of conventional cotton in India, the presence of monocrotophos on farms where children and adolescents work is particularly concerning, given that studies in the country have shown that the compound has a higher case fatality rate than many other pesticides.<sup>52</sup> If ingested, just seven drops to one teaspoon may be lethal to a person weighing 150 pounds.<sup>53</sup> The governments of many countries other than India—including some countries in which the global buyers are headquartered—have prohibited its use.<sup>54</sup>

Most of the farm owners who spoke about the topic claimed that they only sprayed organic pesticides on the cotton crops they sold to Remei India. Although organic pesticides are generally viewed as safer alternatives to synthetic pesticides, they can still be toxic depending on the exposure dosage.<sup>55</sup> Remei India only sources organic cotton from registered farms, and most of the interviewed children who worked on farms connected to the supply chain of Remei India did not discuss pesticides. The few that did were unaware of the exact types of pesticides they or other workers sprayed or whether they were conventional or organic. A 13-year-old worker and a 12-year-old worker said they sprayed pesticides on two farms that supply cotton to Remei India. The 13-year-old said he did not take any special precautions. The 12-year-old and two other children close to her age said they worked on the farms while other workers sprayed. One of them added that the smell of the pesticides caused her to vomit.

### Other health hazards experienced by child and adolescent workers

Several children on farms connected to the supply chains of all three suppliers said they suffered injuries while working on the farms. Most injuries were caused by the sharp points of the dried-out calyces of the cotton bolls.<sup>56</sup> Several of the children explained that injuries were treated by wrapping them with pieces of cloth or leaves. Some children also said they experienced body aches from picking cotton and carrying heavy loads. One child from a farm that sold cotton to a ginning mill that supplied cotton bales to Maral Overseas said he suffered a leg injury while picking cotton, after which he was unable to work and had to get medical treatment. Some child workers from farms connected to the supply chain of Pratibha Syntex told investigators that they experienced body aches and felt unwell because of working under the sun in high temperatures all day.

### Loss of education

According to the ILO, child workers are less likely to attend school than children who do not work.<sup>57</sup> Experts report that once children leave school and start working, it is extremely challenging for them to return.<sup>58</sup> Transparentem's investigation uncovered evidence that several of the interviewed child workers experienced adverse impacts on their education. This may be in violation of Indian law. Under Article 21-

A of the Constitution of India and the Right of Children to Free and Compulsory Education (RTE) Act, 2009, free and compulsory education is provided as a fundamental right to children between the ages of six and fourteen.<sup>59</sup> Although the RTE Act has resulted in improved school enrollment in rural Madhya Pradesh, 30 percent of children in the age group covered by the law were not enrolled in school in 2022.<sup>60</sup>

Two child workers from different farms connected to the supply chain of Pratibha Syntex told investigators that they sometimes had to miss school to work. “Some days my parents will stop me from going to school and say, ‘Come with us to work,’” one of them explained. The child added that, at times, she missed up to four consecutive school days because her parents were not able to afford to send her to school. Investigators also spoke to an adult who worked with his children on a different farm connected to the supply chain of Pratibha Syntex. He sometimes had to ask his 13-year-old daughter to skip school to work. “We are helpless,” he explained. “We have to take her to work. Once or twice a week, whenever possible.” Another adult who worked on a farm connected to the supply chain of Pratibha Syntex with his 13-year-old niece said that she rarely attended school and instead worked. “When there is no work, and there is leisure, we will send her to school,” he explained. “When there is work going on, we will take her along with us.” Adult workers from two different farms connected to the supply chain of Pratibha Syntex said that the children who worked with them did not attend school. One specified that once children turned 12 or 13, they were pulled out of school to start working. Three children, between six and thirteen years old, who worked at those farms said they were still enrolled in school.

“I have to go [to work] for daily wages, how can I go to school?”

– a 10-year-old worker from a cotton farm that sold raw cotton to a ginning mill that supplied cotton bales to Maral Overseas

Several child workers from farms that sold cotton to ginning mills that supplied cotton bales to Maral Overseas and their relatives explained that children missed school to work. “[The children] work two to three days in the week, and then they go to school for two to three days,” a relative of one of the interviewed child workers explained. A child from another farm specified that he worked three or four days per week, even during times when school was in session. At the time of their interviews, two sisters who worked on the same cotton farm that sold cotton to ginning mills that supplied cotton bales to Maral Overseas stated that they were no longer attending school. One was eight years old, and the other one was ten. “I have to go [to work] for daily wages, how can I go to school?” asked the 10-year-old. “If we don’t work, what will we eat?” her father added.

Many of the children who were interviewed and worked on farms that supplied cotton to Remei India were not enrolled in school or did not attend regularly. Several of these children had never been to school at all. One adult worker who worked on a farm that sold cotton to Remei India had pulled two of his adolescent daughters from school because he did not feel confident that education would help them access better opportunities. “No matter how much a girl learns, she will still not get a job,” he said. “If we are giving them education until they are 15 or 16 years old, investing in their books and things like that, but in spite of it, they are not getting any jobs, then what is the use of providing an education?” Remei India maintains

a relationship with bioRe, a local NGO, to support social work, including access to schooling in these communities. Investigators spoke to 14 students and a teacher at a school that was established by the bioRe Foundation. Based on conversations with school staff and students, only the children of farm owners and not of workers attended that school. Remei AG told Transparentem that schools established by the bioRe Foundation are open to all children.

Child workers often miss opportunities to access education and develop the knowledge and skills required to secure better jobs and overcome generational poverty.<sup>61</sup> Investigators spoke to several workers, including children, who said that providing children with access to a good education was essential to securing a better future for them and their families.

### Debt bondage and child labor

The US State Department's "2024 Trafficking in Persons Report" identified Indian cotton farms as one of several sites where children become trapped in debt bondage while working with their families.<sup>62</sup> Because most children were too young to understand their family's financial situation in detail, investigators generally did not speak to them about debt. Nevertheless, Transparentem's investigation found that several children worked on investigated farms to help repay debts, which may amount to a violation of the Child and Adolescent Labour Act and the ILO Worst Forms of Child Labour Convention.<sup>63</sup>

An adult interviewee who worked on a farm connected to the supply chain of Pratibha Syntex alongside seven family members, including his 13-year-old niece, explained that the wages of two family members were deducted toward repaying a debt they owed the farm owner. He explained that the reason they brought the children to work was to manage the debt repayment and basic living costs. Similarly, another worker from a different farm connected to the supply chain of Pratibha, who said he had borrowed money from his employer, explained that the wages of one family member were deducted towards repaying the debt. As a result, the wages of other family members—his wife, 13-year-old daughter, and adolescent son—were necessary to cover the family's living expenses. A 12-year-old worker from a different farm connected to the supply chain of Pratibha Syntex said children worked on the farms to help repay family debts.

The father of a child who worked on a farm that sold cotton to a ginning mill that supplied cotton bales to Maral Overseas said the family had borrowed from the farm owner for whom he and his family worked. The father of another child who was interviewed and worked on the same farm also said his family was in debt to the farm owner. The mother of two child interviewees who worked at a different farm that sold cotton to a ginning mill that supplied cotton bales to Maral Overseas, said she had borrowed from her employer and still owed a significant amount. She said she had to bring her seven- and ten-year-old sons to work so she could repay the debt and still afford basic necessities. The mother of another child worker explained that they worked on that same farm because the family owed money to the owner. An adult worker who said she was in debt to the owner of another farm that supplied cotton to a ginning mill that sold cotton bales to Maral Overseas, said that the family had to send her daughter and nephew's son to

work to help repay advances. “We will take [our wages] in advance, then we will have to go to their place to work,” she explained. “We will have to take the children as well.”

Two child workers from farms connected to the supply chain of Remei, who were eight and twelve years old at the time of their interview, told investigators that their families were currently in debt. “My mother’s health has worsened. That is why,” explained the eldest when asked why her family had taken on the debt. Three other child workers, who were between 10 and 13 years old, said that their families took on debt when they faced economic difficulties. An adult worker explained that the pressure to repay debts leads workers to bring children to work on cotton farms. “Yes, [the farm owner] will definitely recover his money,” she said. “Whether it is children or anybody, we have to take them all to work there [to repay the debt].”

### Debt Bondage

Debt bondage is an ILO indicator of forced labor<sup>64</sup> and, according to the United Nations, is a practice similar to slavery.<sup>65</sup> It is prohibited in India under Articles 21 and 23 of the Constitution and the 1976 Bonded Labour (Abolition) Act, but the practice is still prevalent.<sup>66</sup> Offering advance payments or loans is a customary method used by cotton farm owners to secure labor for the entire season.<sup>67</sup> These arrangements, however, can bind workers to employers for unspecified and often long periods of time and make it very challenging for workers to complete repayment.<sup>68</sup> If a family continues to experience economic challenges and requires further advances and loans, they may become trapped in cycles of debt bondage.<sup>69</sup>

#### Box 2: Definitions of bonded labor and bonded labor system under the 1976 Bonded Labour (Abolition) Act

Under the 1976 Bonded Labour (Abolition) Act, “**bonded labor**” is defined as “any labour or service rendered under the bonded labour system.”<sup>70</sup> The “**bonded labor system**” is defined as:

“The system of forced, or partly forced, labour under which a debtor enters, or has, or is presumed to have, entered, into an agreement with the creditor to the effect that—

- (i) in consideration of an advance obtained by him or by any of his lineal ascendants or descendants (whether or not such advance is evidenced by any document) and in consideration of the interest, if any, due on such advance, or
- (ii) in pursuance of any customary or social obligation, or
- (iii) in pursuance of an obligation devolving on him by succession, or
- (iv) for any economic consideration received by him or by any of his lineal ascendants or descendants, or
- (v) by reason of his birth in any particular caste or community,

“he would—

- (1) render, by himself or through any member of his family, or any person dependent on him, labour or service to the creditor, or for the benefit of the creditor, for a specified period or for an unspecified period, either without wages or for nominal wages, or

- (2) forfeit the freedom of employment or other means of livelihood for a specified period or for an unspecified period, or
- (3) forfeit the right to move freely throughout the territory of India, or
- (4) forfeit the right to appropriate or sell at market value any of his property or product of his labour or the labour of a member of his family or any person dependent on him.”<sup>71</sup>

Transparentem's investigation uncovered evidence that some workers from cotton farms connected to the supply chains of all three suppliers were experiencing debt bondage, while others were at high risk of experiencing debt bondage. Several workers from farms connected to the supply chains of the three suppliers said they were in debt to their employer at the time of their interview or had taken loans or advances from their employer in the past. Several farm owners from farms connected to the supply chains of the three suppliers confirmed that they gave workers loans or advances. They reported loaning amounts that ranged from 100 to 60,000 rupees (\$1.21 to \$726) at a time.<sup>72</sup>

Workers from cotton farms connected to the supply chains of all three suppliers told investigators that, due to low wages, they were unable to save money for unexpected expenses or could not always afford basic necessities. Workers described unexpected expenses as costs related to ordinary life events such as falling ill or requiring medical treatment, home repairs, or construction. Many workers from farms connected to the supply chains of the three suppliers told investigators they had to take on debt to cover such costs.

“Our debts continue throughout our life,” she explained. “Once we repay a debt, we take another one.”

– an adult worker from a cotton farm connected to Remei India's supply chain

Several workers and farm owners also said loans and advances had to be repaid through wage deductions or by working on the lender's farm. A few workers, however, said they could repay their debts by taking a loan from a new employer, using earnings from selling their own harvests, or by working for other employers. Paying off debts to one employer by getting indebted to another employer can also trap workers in cycles of debt bondage.

Workers who said they were indebted to their employers at the time of their interviews and discussed the amounts said they owed their employers 10,000 rupees (\$121) to 200,000 rupees (\$2,421).<sup>73</sup> The average daily wage rate reported by workers was approximately 200 rupees (\$2.42),<sup>74</sup> so if they used all their wages towards paying off the principal of their loans, it could take them approximately two months to three years working seven days per week to repay these amounts. However, agricultural work is seasonal, and workers still needed to cover their living expenses and take days of rest. Additionally, some workers were charged high interest, extending repayment timelines exponentially.

Some workers from farms connected to the supply chains of the three suppliers told investigators that they were not allowed to work elsewhere while in debt to their current employer or that their families had no

choice but to continue working for their current employer while indebted to them. Preventing workers from seeking employment opportunities that would pay higher wages and allow them to repay their debts faster can perpetuate cycles of debt and is strong evidence of forced labor.

Some workers from farms connected to the supply chains of Pratibha Syntex and Remei India said they could work elsewhere while in debt to the farm owner. Three workers specified that they could work elsewhere if there was no work left to do on the farm of the employer to whom they were indebted.

A worker from a farm that supplied cotton to a ginning mill that sold cotton bales to Maral Overseas, who had borrowed from the farm owner, explained that if she did not go to work, the farm owner would show up at her home to demand repayment. "The loan keeps increasing," she explained. "I have undergone surgery recently, and I am sitting at home. If I get better, then I can go to work and return [the farm owner's] money." This worker and several others from farms that sold cotton to ginning mills that supplied cotton bales to Maral Overseas also said that their employers withheld their wages, which further compounded their debt.

Several workers from farms connected to the supply chains of all three suppliers said their employer would charge them interest on their debt. Workers reported being charged rates ranging from 1.5 to 3 percent per month, but one worker said he was charged 2 percent per year. Assuming compound interest, those who were charged monthly interest could end up paying an estimated 20 to 43 percent annually. Some workers specified they were charged interest if it took them too long to repay their debt, if the loan amount exceeded a specified amount, if the work on the farm slowed down, or if they decided to quit or work for a different employer while still in debt. Although most farm owners did not speak about the topic, a few said they did not charge workers interest on loans or advances, while two said they did. One of the two explained that he charged 2 to 3 percent monthly interest if workers took too long to repay, while the other said he would charge 2 percent monthly interest if they did not come to work on his farm. Charging workers high interest rates can prevent them from repaying their debts faster and may put them at higher risk of becoming trapped in cycles of debt. One worker who said the employer charged interest said that it could take two to three years to repay a debt.

"If I take off, then how will I repay the debt? I will take leave only when my health gets upset."

— an adult worker from a cotton farm that sold cotton to a ginning mill that supplied cotton bales to Maral Overseas'

A worker employed on a farm linked to the supply chain of Pratibha Syntex expressed experiencing severe distress as her debt grew exponentially. At the time of her interview, she was indebted to her employer, who charged a monthly interest rate of 3 percent—amounting to roughly 43 percent annually, assuming compounded interest. Her financial situation was exacerbated by a health issue that prevented her from working on the farm. A worker from a farm that sold cotton to a ginning mill that supplied cotton bales to Maral Overseas who was in debt to her employer experienced so much pressure to repay her debts that she did not take any days off unless she was sick. "If I take off, then how will I repay the

debt?" she asked. "I will take leave only when my health gets upset." The same worker specified that she could not work for another employer until she repaid her debt to the farm owner.

When asked what would happen if she was unable to repay her debt, one worker from a farm connected to the supply chain of Remei, who was currently in debt to her employer, said she would have to find a way to repay him, whether by continuing working exclusively for the farm owner for several years or bringing her children to work. "He will start shouting, saying, 'Why did you take money if you can't repay!' He will scream and take away all the wages earned," she said.

As mentioned previously, Remei conducted its own investigation into conditions on cotton farms in the area and reported that they did not identify any cases of debt bondage. FLA conducted scoping work in the Barwani and Khargone districts and heard reports that farm owners sometimes paid small advances to labor intermediaries and/or workers, which were usually repaid by deducting wages from workers.

Maral Overseas shared a report completed by the Government Labour Office of Khargone after visiting 13 villages in the Khargone District. The report stated that visits to farms took place when wheat, gram, tomatoes, other vegetables, bananas, chili, and sugarcane were found growing on fields, so the Labour Office had no opportunity to observe the sowing or harvesting of cotton. The Labour Office report stated that it nonetheless spoke to farm owners who informed them that "they do not employ any kind of child labourer and bonded labourer." While the Labour Office did not report any findings that corroborated Transparentem's findings, neither the substance of the Labour Office's report nor the nature of its inquiry undermined Transparentem's findings. Although it was appropriate for the Labour Office to speak with farm owners, it cannot be reasonably expected for those who rely on bonded labor to disclose that information during a governmental labor inspection.

### Withholding of Wages

Several workers from three different farms that sold raw cotton to ginning mills that supplied cotton bales to Maral Overseas said that the farm owner sometimes withheld their wages for unpredictable amounts of time. Most of them were also in debt to their employer. Withholding wages can compel workers to remain working for their employer while they wait to receive what they are due.<sup>75</sup> Given that workers were in an extremely precarious economic condition, unpredictable payment frequencies and unpaid wages could also exacerbate risks of debt bondage and child labor. Withholding of wages is an ILO indicator of forced labor.<sup>76</sup>

One of the workers said that the farm owner would tell them that they had to wait until the cotton was sold to get all their wages. The owner of that farm said he would wait to accumulate cotton for two months before selling it. "If we have worked and earned 1,000 rupees, they will only give 500 rupees," another worker explained. "Sometimes they will say there is no money at all." A different worker said that the farmer sometimes withheld wages for a whole year. "[The farm owner will tell me] to keep asking. Keep

coming and keep working," he explained. Not all workers spoke about the topic, but a few from these three farms said they were paid regularly.

### Other Wage Violations and Poverty-Level Wages

Working arrangements in agriculture are typically informal and seasonal, and minimum wage regulations tend to be poorly enforced.<sup>77</sup> During the investigation, workers and farm owners reported that workers were paid per kilogram of cotton picked during the harvest and received a daily rate at all other times. Daily rates varied depending on the task or amount of work performed on a given day. Most of the workers who discussed their wages said they worked between 8 and 9 hours per day. Workers from two different farms connected to the supply chain of Remei India said wages were determined based on informal village norms, not the state's minimum wage. When an investigator asked a worker from a farm connected to the supply chain of Remei what would happen if he requested to be paid the state's minimum wage, he said the employer would stop hiring him.

At the time of the investigation, the legal minimum wage for workers in the agricultural sector, according to minimum wage notifications from the Office of the Labour Commissioner of Madhya Pradesh, was 246 rupees per day.<sup>78</sup> Most of the workers from farms connected to the supply chains of the three suppliers who spoke about the topic reported earning incomes below the state's minimum wage for agricultural workers. Due to their low wages, workers were unable to save money for unexpected expenses or emergencies and had to take on debt to cover unexpected costs.

Some workers reported earning incomes at or above the state's minimum wage, but several of those workers expressed that their wages were still too low to cover basic necessities. "The poverty is so much. What can I do?" one worker from a farm that supplied cotton to a ginning mill that sold cotton bales to Maral Overseas asked. "With the earnings of just one person, I can't fill everyone's stomach." None of the workers reported earning living wages, based on the Global Living Wage Coalition's estimates for a nearby district in rural Madhya Pradesh.

Based on Transparentem's estimates using World Bank figures, workers paid the state's minimum wage could still be living in poverty because they earned below what is required for an average-sized family to rise above the poverty line.<sup>79</sup> Experts have also recently reported that minimum wage increases in India have not been meeting the rising cost of living and that the earnings of agricultural workers in rural Madhya Pradesh put them close to the World Bank's International Poverty Line (living on \$2.15 per day), which represents extreme poverty. Several workers also said that they sometimes earned 150 rupees per day. Based on Transparentem's estimates using World Bank figures, these workers could be experiencing extreme poverty.<sup>80</sup>

### Box 3: Definitions of poverty-level wages and living wages:

In the past, the Planning Commission determined the official poverty line in India, based on the Large Sample Surveys on Household Consumer Expenditure that were conducted by the National Sample Survey Office.<sup>81</sup> The most recent year for which this survey was conducted was 2011. Therefore, the official poverty line has not been updated for more than a decade.<sup>82</sup> In more recent years, the Cabinet Secretariat charged the National Institution for Transforming India (NITI Aayog) with estimating poverty and employed the Multidimensional Poverty Index (MPI), which assesses deprivation across 12 indicators.<sup>83</sup> For this reason, Transparentem's report assesses worker's wages based on the World Bank's global poverty lines and the Global Living Wage Coalition's estimates for living wages.

The World Bank classifies India as a lower-middle income country.<sup>84</sup> The World Bank's lower-middle income poverty line is \$3.65 in daily per capita expenditure.<sup>85</sup> The World Bank's international poverty line (currently \$2.15 per capita per day expenditure) is used to measure extreme poverty.<sup>86</sup>

Based on a conservative estimate of the average family size in Madhya Pradesh, which includes 4.5 members,<sup>87</sup> and the assumption that each family includes two adult workers who have no source of income other than their wages from working on a farm, each adult worker would have to earn more than 234 rupees per day working six days<sup>88</sup> per week to rise above the World Bank's lower-middle income poverty line. Therefore, for this report, Transparentem considers wages that fall below 234 rupees per day as **poverty-level wages**.

Based on the same estimates and assumptions, a worker would have to earn more than 138 rupees per day working six days per week to rise above the World Bank's international poverty line. Transparentem considers workers who earn below that amount to be living in **extreme poverty**.

The Global Living Wage Coalition defines living wages as "the remuneration received for a standard workweek by a worker in a particular place sufficient to afford a decent standard of living for the worker and her or his family."<sup>89</sup> The coalition estimated that the living wage for a nearby district in rural Madhya Pradesh in 2023 was 13,730 rupees per month.<sup>90</sup> Therefore, Transparentem considers that workers who earned less than 535 rupees per day working six days per week were **not earning living wages**.

According to the ILO, poverty is one of the major drivers of child labor, especially in rural areas where the incomes earned through children's work can be critical for the survival of a family.<sup>91</sup> Several adult and adolescent workers said that children had to work as a consequence of poverty and low wages. "How can we manage our livelihood with [a daily wage of] just 200 rupees?" one worker from a farm connected to the supply chain of Pratibha Syntex asked. "So, we also take the children to work." Although not all child workers discussed the topic, several of them said they worked due to financial difficulties. Some others specified that they worked to cover education costs, such as buying the books and notebooks they needed for school.

## Abusive Working Conditions

According to the ILO, agriculture is one of the three most hazardous sectors, alongside construction and mining.<sup>92</sup> On cotton farms, exposure to hazardous chemicals and pesticides, the sun, high temperatures, and long working hours are among the most serious hazards for workers.<sup>93</sup> Due to environmental spillover, health and safety risks are more acute for workers and their families when they live near farms,<sup>94</sup> as was the case for most interviewees. Workers on investigated farms connected to the supply chains of all three

suppliers experienced abusive working conditions, including exposure to hazardous pesticides without proper protection, work-related injuries and illness without access to proper first aid or treatment on the farm, an absence of sanitary facilities, and scolding and shouting. Abusive working conditions are an ILO indicator of forced labor.<sup>95</sup>

### Pesticide exposure

Although all investigated farms connected to the supply chain of Pratibha Syntex were members of the company's Vasudha Swaraj program, Transparentem found evidence that many farm owners used synthetic pesticides that are not permitted under the standards of the Indian National Programme for Organic Production (NPOP) and other organic cotton certification programs.<sup>96</sup> Through conversations with farm owners and workers from farms that sold conventional cotton to ginning mills that sold cotton bales to Maral Overseas, Transparentem found evidence that most farm owners also used synthetic pesticides, which is typical of conventional cotton production. Conversely, most of the farm owners who spoke about the topic claimed that they only sprayed organic pesticides on the cotton crops they sold to Remei India. Because they are typically derived from natural sources, organic pesticides are often viewed as safer alternatives to synthetic pesticides, but they can still be harmful depending on the exposure dosage.<sup>97</sup>

**Table 3: Legal status and WHO classification of synthetic pesticides farm owners said they used**

Pesticide	Country bans, restrictions, and withdrawn approvals at the time of the investigation <i>Enumerated countries include key importers of Pratibha Syntex and Maral Overseas products</i>	WHO classification at the time of the investigation <sup>98</sup>	Supply chain connection
Acephate	Banned from use in 38 countries, including the European Union, Switzerland, and the United Kingdom. Unrestricted in India.	Moderately hazardous	Connected to the supply chain of Pratibha Syntex. Indirectly connected to the supply chain of Maral Overseas.
Carbendazim (fungicide)	Banned from use in 34 countries, including the European Union, Switzerland, the United Arab Emirates, and the United Kingdom. Unrestricted in India.	Unlikely to present acute hazard in normal use	Connected to the supply chain of Pratibha Syntex
Chlorpyrifos	Banned from use in 39 countries, including Canada, the European Union, Sri Lanka, Switzerland, and the United Kingdom. Unrestricted in India.	Moderately hazardous	Connected to the supply chain of Pratibha Syntex. Indirectly connected to the supply chain of Maral Overseas.

<b>Diafenthiuron</b>	Banned from use in 32 countries, including the European Union, Switzerland, and the United Kingdom. Unrestricted in India.	Slightly hazardous	Indirectly connected to the supply chain of Maral Overseas.
<b>Endosulfan</b>	Banned from use in 130 countries, including India, as well as Bangladesh, Canada, the European Union, Norway, South Africa, Sri Lanka, Switzerland, the United Arab Emirates, the United Kingdom, and the United States.	Moderately hazardous	Connected to the supply chain of Pratibha Syntex.
<b>Ethion</b>	Banned from use in 34 countries, including the European Union, Switzerland, the United Kingdom, and the United States. Unrestricted in India.	Moderately hazardous	Indirectly connected to the supply chain of Maral Overseas.
<b>Imidacloprid</b>	Banned from use in 29 countries, including the European Union and the United Kingdom. Unrestricted in India.	Moderately hazardous	Connected to the supply chain of Pratibha Syntex. Indirectly connected to the supply chain of Maral Overseas.
<b>Monocrotophos</b>	Banned from use in 129 countries, including Bangladesh, Canada, the European Union, Norway, South Africa, Switzerland, the United Arab Emirates, the United Kingdom, and the United States. Banned for use only on vegetables in India. <sup>99</sup>	Highly hazardous	Connected to the supply chain of Pratibha Syntex. Indirectly connected to the supply chain of Maral Overseas.
<b>Profenofos</b>	Banned from use in 34 countries, including the European Union, Switzerland, the United Kingdom, and the United States. Unrestricted in India.	Moderately hazardous	Connected to the supply chain of Pratibha Syntex. Indirectly connected to the supply chain of Maral Overseas.
<b>Quinalphos</b>	Banned from use in 32 countries, including the European Union and the United Kingdom. Unrestricted in India.	Moderately hazardous	Connected to the supply chain of Pratibha Syntex. Indirectly connected to the supply chain of Maral Overseas.
<b>Thiamethoxam</b>	Banned from use in 27 countries, including the European Union. Unrestricted in India.	Moderately hazardous	Indirectly connected to the supply chain of Maral Overseas.

Pesticide poisoning is a common problem in farming communities in India,<sup>100</sup> and cotton, one of the most chemically intensive crops when grown conventionally, is associated with increased risks.<sup>101</sup> Acute pesticide exposure can present a range of symptoms from mild to severe and can even lead to death.<sup>102</sup> Symptoms can vary by chemical class or family and individual sensitivity.<sup>103</sup> According to public health experts, workers who are not directly involved in pesticide use, like cotton pickers, can become exposed to pesticides via inhalation and skin absorption.<sup>104</sup> Direct and indirect exposure has also been linked to the development of serious illnesses, like cancer, Alzheimer's and Parkinson's diseases, hormone disruption, developmental disorders, and sterility.<sup>105</sup>

**Table 4: Potential symptoms related to poisoning and exposure to pesticides farm owners said they used<sup>106</sup>**

Pesticides	Class or family	Summary of symptoms by chemical class or family
Acephate, Chlorpyrifos, Ethion, Monocrotophos, Profenofos, and Quinalphos	Organophosphate	Common early symptoms include headache, nausea, and dizziness. More advanced symptoms include muscle twitching, weakness, tremors, lack of coordination, vomiting, abdominal cramps, and diarrhea. Some may experience blurred vision.
Diafenthiuron	Thiourea	May cause a skin allergy, rashes, itching. Other symptoms are not clear.
Endosulfan	Organochlorine	Symptoms include convulsions, headaches, dizziness, nausea, vomiting, tremors, confusion, muscle weakness, slurred speech, increased salivation, and sweating.
Imidacloprid, and Thiamethoxam	Neonicotinoid	Symptoms include dizziness, hypertension, tachycardia, nausea, vomiting, abdominal pain, eye irritation, dermatitis, oral lesions, headaches, agitation, and seizures. More advanced symptoms include disorientation, drowsiness, decreased muscle tone, and coma.
Carbendazim (fungicide)	Benzimidazoles	Symptoms include nervousness and irritations of the skin and mucous membranes.

Although not all workers discussed the topic, some workers who sprayed pesticides on farms connected to the supply chain of Pratibha Syntex said that the farm owner provided some protective equipment for spraying, but one interviewee said he did not wear it. Conversations with farm owners from farms that sold conventional cotton to ginning mills that supplied cotton bales to Maral Overseas revealed that most workers wore minimal to no protective equipment while spraying pesticides. One farm owner from a farm connected to the supply chain of Remei said protective equipment was not necessary for spraying organic pesticides, and another said it was only necessary when using a specific type of organic pesticide that is

more powerful. Some owners of farms connected to the supply chains of the three suppliers said they provided masks and gloves to workers who sprayed pesticides, and two of them said that workers chose not to wear them. Some workers and farm owners from farms connected to the supply chains of the three suppliers described taking some minimal precautions to protect themselves from exposure. This included covering their mouths with pieces of cloth and towels or wearing socks and sandals.

Investigators spoke to four adult workers from farms that sold conventional cotton to ginning mills that supplied cotton bales to Maral Overseas who said that they sprayed pesticides on three of the cotton farms. One of them said that he experienced a burning sensation all over his body when he sprayed pesticides in hot weather and that workers were afraid of the chemicals that were used on the farm. He also said the farmer had to take other workers to receive medical treatment after they suffered headaches and nausea from pesticide exposure. Another adult worker who sprayed pesticides said he experienced itchiness throughout his body. "Yes, chemicals will cause problems. The odor will be overwhelmingly bad," he explained. "Due to helplessness, we have to do it because we have debt to be paid to the farmer."

Some workers from farms connected to the supply chains of Pratibha Syntex and Maral Overseas who did not spray pesticides also described experiencing symptoms of pesticide exposure while performing other work on the farms. These included feeling intoxicated, heart palpitations, dizziness, itchiness, headaches, burning sensations, rashes, eye irritation, and allergies. One of them said that workers had to go to the hospital and get injections to treat pesticide exposure. She also said their employer would not pay for medical treatments.

Two farm owners from farms that sold cotton to ginning mills that supplied cotton bales to Maral Overseas said workers had suffered symptoms like itchiness, dizziness, and rashes due to pesticide exposure while working on their farms. Many owners of farms that sold cotton to ginning mills that supplied cotton bales to Maral Overseas were aware of the health risks associated with pesticides, and two even mentioned cases of people from other farms who had died due to pesticide exposure.

Most farm owners who spoke about the topic said they only sprayed naturally derived pesticides on organic cotton crops they sold to Remei India. However, most workers who were interviewed did not know exactly what types of pesticides were sprayed on the farms where they worked. A worker who sprayed pesticides on a farm that supplies cotton to Remei India explained that the fumes of the pesticides used on the farm could be strong enough to cause irritation and intoxication. A worker from another farm that supplies cotton to Remei India described feeling nauseous and dizzy while spraying pesticides. Both workers said they were not provided any protective equipment for spraying. Two other workers who sprayed pesticides said they were given a mask and gloves. One of them said pesticides used on the farms could cause skin rashes.

As previously elaborated, Transparentem's investigation also found that children and adolescents sprayed pesticides or were exposed to pesticides while working on farms connected to the supply chains of the suppliers.

### Work-related injuries and illness

Because workers spent the whole day working outside under the sun in hot temperatures, they faced high risks of heatstroke and heat exhaustion. Several workers from farms connected to the supply chain of Pratibha Syntex said that working under the sun in high temperatures made them feel ill. "Almost every type of work [on the cotton farm] is difficult because we have to stand in the burning sun the whole day," a worker explained. "Sometimes the heat will be so harsh that we get dizzy [and experience] headaches. We will even fall unconscious." A 15-year-old worker from a farm that supplied cotton to a ginning mill that was a supplier of Maral Overseas also mentioned suffering due to the heat. "At times, I will get a fever, and sometimes I will get dizzy, too. The sun will be very hot," she said. "Even in that case, I don't sit. I keep picking the cotton. The farmer will not allow us to sit."

"Sometimes the heat will be so harsh that we get dizzy [and experience] headaches. We will even fall unconscious."

– an adult worker from a cotton farm connected to Pratibha Syntex's supply chain.

Many workers from farms connected to the three suppliers also said they suffered injuries while picking cotton, weeding, and using the sickle. Many of the workers said that they continued working if injured, sometimes after wrapping their injuries in pieces of cloth or applying homemade remedies. "It hurts, but what else can we do?" one worker from a farm that sold cotton to ginning mills that supplied cotton bales to Maral Overseas explained. "We must [continue to] work as daily laborers. Otherwise, what will we eat?"

One worker from a farm that supplied cotton to a ginning mill that supplied cotton bales to Maral overseas said when he fractured his hand after a cart pulled by a tractor overturned on him, his employer helped him with medical treatment. A worker from a different farm that sold cotton to a ginning mill that supplies cotton bales to Maral Overseas explained that the farm owner helped workers pay for the treatment of serious injuries, but if the cost was high, they would have to pay him back by working. Several workers from farms connected to the supply chain of Remei said farm owners did not provide any supplies to treat injuries that occurred on the farm, but one said the farm owner would pay for medical treatment if workers suffered injuries. Most workers from farms connected to the supply chain of Pratibha Syntex who spoke about the topic said they had to pay for their own medical treatment if they fell ill or suffered injuries while working. "We pay for [our medical treatment] ourselves," one worker said. "[We] bring our kids to work and then use that money. Who else will pay for it?" Two others said the farmer would pay.

### Workplace facilities

Transparentem's investigation found that none of the farms connected to the supply chains of the three suppliers had bathrooms or any type of sanitary facility that granted privacy to workers when they needed

to relieve themselves. Although many workers said that they had access to drinking water on the farm, reports by the Indian government and media suggest that safety concerns related to a lack of proper toilet facilities often lead women to withhold drinking water,<sup>107</sup> amplifying the risk of dehydration associated with farm work in hot climates.<sup>108</sup>

### Intimidation, threats, and verbal abuse

Several workers from farms connected to the supply chain of Pratibha Syntex said that farm owners shouted at them or scolded them when they thought they were not working fast enough, for making mistakes, or for resting. “He definitely screams,” one worker said. “How can I repeat the language he uses? He will say whatever words come to his mind.” Another worker said the farm owner would say he would not let her go home if she did not complete her work.

Some workers from two different farms that sold cotton to ginning mills that supplied cotton bales to Maral Overseas said farm owners screamed at them and threatened to send them home without paying them their full wages if they made mistakes, arrived late, worked too slow, or sat down. Disciplining workers by fines is a UNODC human trafficking indicator.<sup>109</sup> “They shout a lot. They scream at us,” a worker said when asked how the farm owner reacted to mistakes. “They say, ‘Work properly. If you don’t want to do it or if you can’t do it, then go back home.’” Given that workers were in extremely precarious economic conditions, the threat of being sent home without full pay was likely extremely distressing for them. Intimidation and threats are an ILO indicator of forced labor.<sup>110</sup>

### Abuse of Vulnerability

According to the ILO, “forced labour is also more likely in cases of multiple dependencies on the employer, such as when the worker depends on the employer not only for his or her job but also for housing, food and for work for his or her relatives.”<sup>111</sup> This was true for interviewees who worked on farms that were connected to the supply chains of the three suppliers. Workers were dependent on the farm owners to secure their livelihoods, maintain work for their relatives, weather emergencies, and cover unexpected expenses. Other worker vulnerabilities included belonging to vulnerable socioeconomic groups, facing reduced work predictability, lacking alternative economic opportunities, receiving low wages, and experiencing isolation. Abuse of vulnerability is an ILO indicator of forced labor.<sup>112</sup>

Based on investigators’ assessments and conversations with workers and farm owners, many workers appeared to be members of vulnerable socioeconomic groups, such as Scheduled Castes and Scheduled Tribes. Some workers mentioned that they were illiterate. According to the ILO and UNICEF, lower caste discrimination and illiteracy can exacerbate both child labor and debt bondage risks.<sup>113</sup>

All the workers who spoke about the topic said they had never signed a work contract. Only one worker mentioned receiving a written record of the number of days he worked, the total amount of debt he owed,

and how much the farm owner paid him. All other workers who spoke about the issue said they did not receive any documents that resembled pay slips from their employer. A lack of access to documentation, coupled with illiteracy and a lack of education, likely resulted in workers being unable to verify and fully understand their employment, wage, and loan repayment terms. This likely left workers more vulnerable to becoming trapped in cycles of debt bondage and deception, another ILO indicator of forced labor.<sup>114</sup>

Low wages, coupled with the unpredictable nature of farm work, made it challenging for workers to manage their livelihoods without taking on debt or bringing their children to work. Workers were in such precarious economic conditions that they could only focus on survival. This can make them more susceptible to workplace abuse.

Workers were also isolated by living in remote villages. Most adult workers who spoke about the topic said that no government officials, inspectors, or other individuals had come to speak to them, check on their conditions, or provide aid in recent years. “No one has ever come to discuss [workers’ conditions]. You are the first one to come,” one worker from a farm that supplied cotton to a ginning mill that sold cotton bales to Maral Overseas said. Two workers from farms connected to the supply chain of Remei India mentioned that staff from a company had come to the farm to inspect the crops but had not spoken to workers.

Due to a lack of economic opportunities where they live, workers struggled to imagine a future in which they did not have to continue working on the cotton farms regardless of the conditions. “I will grow up and be a daily laborer, what else?” an adolescent worker from a farm connected to the supply chain of Pratibha Syntex responded when asked by investigators what he wanted to become when he grows up. “I can’t get any [other] job, so I just have to do labor work.” “Poor people cannot get any other job. Even if they go to school or do something, they will not get any job,” explained an adult worker from a farm that supplied cotton to a ginning mill that sold cotton bales to Maral Overseas. “My son will also work in the agricultural fields. That is what I have thought about my children. Nothing else.”

### Organic Integrity Concerns

According to several reports, a significant proportion of the organic cotton produced in India is likely conventional cotton that is passed off as organic through fraudulent practices.<sup>115</sup> In Madhya Pradesh, where Transparentem conducted its investigation, local media has reported that cotton sprayed with synthetic pesticides and agrochemicals is regularly sold as organic. Fraudulent practices across the organic certification process enable this deception.<sup>116</sup> Apparel brands rely heavily on certifications to ensure that the cotton used in their products is organic, but the existing organic certification system in India appears to have deficiencies that enable and conceal deceptive practices.<sup>117</sup>

Transparentem's investigation found evidence that suggests that cotton grown from genetically modified seeds and using synthetic pesticides may have been passed off as organic cotton within Pratibha Syntex's supply chain and Vasudha Swaraj program. (Transparentem did not find any evidence of organic integrity concerns on investigated farms connected to the supply chain of Remei India.). Transparentem recommended that Pratibha Syntex, Vasudha Swaraj, and their buyers look into these concerns further and remediate them if confirmed. Pratibha Syntex told Transparentem it ensured the integrity of its processes by establishing standard operating procedures and strengthening internal monitoring systems across its supply chain. The company added that Vasudha Swaraj inspects the more than 16,000 organic cotton farms in their supply chain twice in a year for compliance with organic standards. Pratibha Syntex also said that over the past three years, Vasudha Swaraj downgraded more than 300 farm owners who were found to be out of compliance with organic standards during monitoring and reported them to certification bodies. G Star stated that following engaging with Transparentem, they increased testing on organic integrity. They added that they tested every product type manufactured by Pratibha Syntex against reference protocol ISO IWA 32:2019. The results indicated that the cotton in the products was organic.

Some Vasudha Swaraj farm owners said they sprayed all the cotton they produced with synthetic pesticides, a practice that is not approved under the standards of the Indian National Programme for Organic Production (NPOP) and other organic cotton certification programs.<sup>118</sup> "Organic results are not good," one farm owner explained. "If we don't use medicines or chemicals, the result will not be good. Pratibha staff will not buy the cotton."

Some farm owners also said they mixed organic and conventional cotton varieties while sowing seeds or after harvesting the cotton fiber. One of them specified that he sowed both *Bacillus thuringiensis* ("Bt") cotton seeds—a genetically modified, pest-resistant cotton variety that is not approved for organic farming—and organic seeds but mixed all the cotton he harvested before selling it. Another farmer said he only sowed Bt cotton seeds on his farm.

Only two farm owners from farms connected to the supply chain of Pratibha Syntex clearly reported growing cotton following at least some essential requirements of most organic cotton certification programs. They grew and sold conventional and organic cotton varieties separately and only used organic pesticides on organic crops.

Although the farm owners acknowledged their association with Vasudha Swaraj, not all of them appeared to understand exactly what was expected of them as members. A few said that Vasudha Swaraj or Pratibha Syntex staff instructed them not to use synthetic pesticides. "They tell us to use cow dung fertilizer, cow urine, [or] dry leaves," one farmer explained. Two farm owners, however, said company staff never discussed any specific requirements for the cotton that they would buy from them beyond regular quality considerations and did not ask them to avoid using synthetic pesticides.

Several farm owners said audits, inspections, or visits had been conducted on their farms. Most of them said that during these visits, they were asked about the types of seeds, pesticides, and fertilizer they used, and on one farm, soil samples were taken for testing. Two farm owners said that they lied during inspections. "Sometimes we have to lie, too, because we don't know exactly what it's about as they never told us anything properly," one explained. Two others said they were alerted before an inspection and were asked by Vasudha Swaraj staff to lie to inspectors.

One farm owner also reported that he sold Bt cotton to Pratibha Syntex and another to Vasudha Swaraj. "They prefer Bt cotton because it is of better quality," one farm owner said. "They don't really care about organic cotton; they want good quality." One farm owner said he sold his cotton as organic even though he used chemical pesticides.

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# 5.0 CORPORATE ENGAGEMENT AND RESPONSES

In late 2023, Transparentem reached out to 60 international buyers and the three investigated suppliers to present the findings of its investigation and provide recommendations for remediation. Several of the companies contacted by Transparentem were already participating in cotton-sourcing initiatives focused on labor issues, organic production, and/or traceability. Several also required their suppliers to source certified organic cotton or cotton certified as meeting specific environmental or social standards. Some initiatives and certifications supported some form of traceability to the raw material level. (Reported actions and company responses are detailed in written questionnaire responses and other correspondence with buyers and suppliers, which are on file with Transparentem and may be available upon request.)

However, most of the buyers contacted by Transparentem had not fully traced their supply chain to the cotton farm level. This lack of visibility inhibits due diligence in this high-risk sector. While several companies contacted by Transparentem published supplier lists, many did not include significant information about suppliers or producers beyond the first tier of production. Several of the buyers also told Transparentem that they offered grievance channels to workers in their supply chains, either directly or through initiatives of which they were members. Unfortunately, workers from cotton farms who spoke to Transparentem were unaware of these grievance channels.

More than half of the companies formed working groups, and many started collaborating on responsive actions. Some buyers appeared to be taking steps individually to engage their suppliers and develop systems to source more sustainably and ethically produced cotton. Some buyers told Transparentem or provided evidence that showed that the raw cotton used by the suppliers to produce their products did not originate from the investigated region, Madhya Pradesh, or from India. Anglo Global Property, Bluestem Brands, Chico's, Cracker Barrel, Gerry Weber, Greenpeace Media, Gulf Marketing Group, Kindred Bravely, Laura's Shoppe, Matalan Retail Limited, PACT Apparel Inc., Skechers, TJX Companies, WÖHRL, and Yasin Knittex Industries Limited, did not respond or engage significantly despite numerous attempts by Transparentem to reach them to take action.

**Table 5: Buyer Engagement Summary Table**

Transparentem has continually encouraged buyers to work together with suppliers to remediate issues and highlighted that terminating business relationships without first engaging in a determined effort to remediate problems is irresponsible. Such conduct can potentially lead to harm to vulnerable workers and in any case does not absolve a buyer of its responsibility to remediate past harm to which it contributed or is linked through its supply chain relationships. Therefore, in the context of this investigation, Transparentem views reported continued business relationships between buyers and suppliers as a positive step.

Buyer	Supplier	Participated in group actions?	Reported continued business with the supplier?*	Committed to engage with remediation efforts?
Adidas	Maral Overseas	<b>YES</b> Led collaborative process to engage FLA to develop a remediation roadmap	<b>YES</b>	<b>YES</b> Committed to support the implementation of FLA’s Harvesting the Future - Cotton in India project
Anglo Global Property (Peacock’s)	Maral Overseas	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>
Amazon	Pratibha Syntex	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>UNCLEAR</b> Pratibha Syntex is a supplier to a company that holds a license to manufacture and market Amazon-branded products in India. They are not direct suppliers to Amazon. As of April 2024, Pratibha Syntex was listed in Amazon’s public supplier list, but the company did not confirm the status of this relationship	<b>YES</b> Committed to support the implementation of FLA’s Harvesting the Future - Cotton in India project

American Eagle Outfitters	Maral Overseas	<b>NO</b>	<b>NO</b>	<b>NO</b>
ASDA Store Limited	Pratibha Syntex	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>YES</b> Pratibha Syntex is a supplier to one of ASDA's suppliers. They are not direct suppliers to ASDA	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project
Avery Dennison Corporation	Pratibha Syntex	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>NO</b> Stated that Pratibha Syntex was a mandated supplier by an Avery Dennison customer. The customer phased out the product, ending sourcing needs from Pratibha Syntex	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project
BCI Brands	Maral Overseas	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>YES</b>	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project
Bergfreunde	Remei	<b>YES</b> Participated in buyer and supplier working group.	<b>YES</b>	<b>YES</b> Committed to support Remei in remediation efforts pending results of Remei's survey.

Bluestem Brands	Maral Overseas	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>
B.M. Design (Boob Design)	Maral Overseas	<b>YES</b> Participated in buyer working group	<b>NO</b> Stated that they ended the relationship due to business reasons	<b>NO</b>
Carrefour Group	Pratibha Syntex	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>YES</b> Indirectly as a yarn supplier for a supplier of Carrefour Group.	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project
Chico's	Maral Overseas	<b>UNRESPONSIVE</b>	<b>UNCLEAR</b> But said cotton used for their products did not originate from the investigated area. Did not respond to requests to send documentation to support this assertion	<b>UNRESPONSIVE</b>
Coldwater Creek and Soft Surroundings (both owned by Newtimes Group)	Maral Overseas	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>YES</b>	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project

Columbia Sportswear	Pratibha Syntex	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>UNCLEAR</b> As of July 2024, Pratibha Syntex was listed in Columbia Sportswear's public supplier list, but the company did not confirm the status of this relationship	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project
Coop (Coop Naturaline Brand)	Remei	<b>YES</b> Participated in buyer and supplier working group	<b>YES</b>	<b>YES</b> Committed to support Remei in remediation efforts pending results of Remei's survey
Cracker Barrel	Maral Overseas	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>
Cubus AB/Varner	Pratibha Syntex	<b>YES</b> Participated in buyer working group	<b>NO</b> Stated that they ended the relationship due to business reasons	<b>NO</b>
Delta Galil (plus subsidiaries)	Maral Overseas	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>YES</b>	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project

Delta Lingerie S.A. (Darjeeling)	Maral Overseas	<p><b>YES</b></p> <p>Joined collaborative process to engage FLA to develop a remediation roadmap</p>	<p><b>YES</b></p>	<p><b>NO</b></p>
Gap Inc.	Pratibha Syntex	<p><b>YES</b></p> <p>Joined collaborative process to engage FLA to develop a remediation roadmap</p>	<p><b>YES</b></p>	<p><b>YES</b></p> <p>Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project</p>
Gerry Weber	Remei	<p><b>UNRESPONSIVE</b></p>	<p><b>UNRESPONSIVE</b></p>	<p><b>UNRESPONSIVE</b></p>
G-III	Maral Overseas	<p><b>YES</b></p> <p>Joined collaborative process to engage FLA to develop a remediation roadmap</p>	<p><b>NO</b></p> <p>Stated they sourced from Maral Overseas in limited capacity for under one year</p>	<p><b>YES</b></p> <p>Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project</p>
Greenpeace Media	Remei	<p><b>NO</b></p>	<p><b>UNCLEAR</b></p>	<p><b>NO</b></p>

<b>G-Star RAW</b>	<b>Pratibha Syntex</b>	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>YES</b>	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project, and working directly with Pratibha, Arisa and MV Foundation to implement a community-based project
<b>Gulf Marketing Group</b>	<b>Pratibha Syntex</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>
<b>Hennes &amp; Mauritz Group (H&amp;M Group)</b>	<b>Pratibha Syntex</b>	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>NO</b> Stated that it phased out sourcing from Pratibha Syntex following responsible exit procedures due to changes in business demands	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project
<b>Hanes, Inc.</b>	<b>Pratibha Syntex</b>	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>NO</b> Stated that it had not sourced from Pratibha Syntex in the past two years	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project
<b>Inditex S.A.</b>	<b>Pratibha Syntex</b>	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>YES</b>	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project

J Sainsbury Plc	Pratibha Syntex	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>NO</b> Stated that they ended the relationship due reasons unrelated to the report findings	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project
Kindred Bravely (Akerson Enterprises)	Maral Overseas	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>
Laura's Shoppe (Laura Canada)	Maral Overseas	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>
Lucy & Yak	Maral Overseas	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>YES</b> Indirectly as a yarn supplier for a supplier of Lucy & Yak	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project
Mammut	Remei	<b>YES</b> Participated in buyer working group	<b>NO</b> Stated that it phased out sourcing from Remei for various reasons and that as a member of Fair Wear it followed procedures to ensure Remei's business continuity was not affected by its exit	<b>NO</b>

Marc O' Polo	Maral Overseas	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>YES</b>	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project
MAS Holdings	Maral Overseas	<b>NO</b> Stated that engaged only within the boundaries of respecting its information disclosure commitments	<b>YES</b>	<b>NO</b> MAS stated that it urged Maral to engage with Transparentem and support the proposals brought forward and that it will monitor progress
Matalan Retail Limited	Maral Overseas	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>
PACT Apparel Inc.	Pratibha Syntex	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>
Reitmans (Canada) Private Limited	Maral Overseas	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>NO</b> Stated that it ended sourcing from Maral Overseas due to business reasons	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project

Scoretex	Maral Overseas	<b>NO</b>	<b>YES</b>	<b>NO</b>
Skechers	Maral Overseas	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>
Summersalt	Maral Overseas	<b>NO</b> Told Transparentem that cotton in their products did not originate from the investigated area	<b>NO</b>	<b>NO</b> Told Transparentem that cotton in their products did not originate from the investigated area
Tchibo GmbH	Maral Overseas and Pratibha Syntex	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>YES</b>	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project
Tentree International Inc.	Pratibha Syntex	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>YES</b>	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project

<b>TJX Companies</b>	<b>Maral Overseas</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>
<b>Tommy Bahama</b>	<b>Maral Overseas</b>	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>YES</b>	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project
<b>VF Corporation</b>	<b>Pratibha Syntex</b>	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>NO</b> Stated that the business relationship ended according to contract agreement clauses	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project for the first year (stated that it will review further commitment after the first year because the cotton in their products did not originate from the investigated area)
<b>WE ARE ZRCL</b>	<b>Remei</b>	<b>YES</b> Participated in buyer working group	<b>YES</b> Stated that most of the cotton used in its products originated from Tanzania	<b>YES</b> Committed to support Remei in remediation efforts pending results of Remei's survey
<b>Woolworths SA</b>	<b>Pratibha Syntex</b>	<b>YES</b> Joined collaborative process to engage FLA to develop a remediation roadmap	<b>YES</b>	<b>YES</b> Committed to support the implementation of FLA's Harvesting the Future - Cotton in India project

<b>WÖHRL</b>	Remei	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>
<b>Yasin Knittex Industries Limited</b>	Pratibha Syntex	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>

**Table 6: Buyer’s Reported Sustainability Commitments**

Buyer	Mapped supply chain to the raw materials level?		Public supplier list	Membership in cotton sourcing initiatives?		Maintained a living-wage requirement?	
	Pre-Transparentem Engagement	Post-Transparentem Engagement		Pre-Transparentem Engagement	Post-Transparentem Engagement	Pre-Transparentem Engagement	Post-Transparentem Engagement
Adidas	PARTIAL	No specific change reported	YES	YES Better Cotton, The Fashion Pact, YESS	Joined FLA’s Roadmap development and Harvesting the Future - Cotton in India Project	YES but only where the company holds direct contractual relationships	No specific change reported
Anglo Global Property (Peacock’s)	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE
Amazon	PARTIAL	No specific change reported	YES	YES Better Cotton	Joined FLA’s Roadmap development and Harvesting the Future - Cotton in India Project	NO	No specific change reported
American Eagle Outfitters	PARTIAL	No specific change reported	NO	YES Better Cotton	No specific change reported	NO	No specific change reported

ASDA Store Limited	PARTIAL	No specific change reported	YES	YES Better Cotton	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	NO	No specific change reported
Avery Dennison Corporation	PARTIAL	No specific change reported	YES	NO	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	NO	No specific change reported
BCI Brands	PARTIAL	No specific change reported	NO	NO	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	NO	No specific change reported
Bergfreunde	PARTIAL	No specific change reported	NO	YES Remei AG	No change reported	NO	No specific change reported
Bluestem Brands	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE

B.M. Design (Boob Design)	PARTIAL	No specific change reported	YES	YES GOTS certified company	No change reported	NO	No specific change reported
Carrefour Group	PARTIAL	Aims to achieve full traceability for all natural textile raw materials for its Tex brand by 2030	YES	YES The Fashion Pact	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	NO	No specific change reported
Chico's	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE
Coldwater Creek and Soft Surroundings (both owned by Newtimes Group)	PARTIAL	No specific change reported	NO	NO	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	NO	No specific change reported
Columbia Sportswear	NO	No specific change reported	YES	NO	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	NO	No specific change reported

Coop (Coop Naturaline Brand)	PARTIAL	No specific change reported	YES	YES Better Cotton, bioRe Foundation, Remei AG	No specific change reported	YES But only for farm owners and factory workers	No specific change reported
Cracker Barrel	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE
Cubus AB/Varner	PARTIAL	Aims to achieve traceability for all products by 2030	YES	YES Better Cotton, Textile Exchange, Fair Trade International	No specific change reported	NO	YES For farms covered by Fair Trade International's program for organic cotton in India
Delta Galil (plus subsidiaries)	NO	Hired Traceability Manager to lead efforts to expand traceability	YES But for company-owned facilities	NO	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	NO	No specific change reported
Delta Lingerie S.A. (Darjeeling)	NO	Hired new staff member to lead traceability work, tested and selected a new traceability tool	NO	NO	Joined FLA's Roadmap development and Fairtrade Max Havelaar	NO	YES For farms covered by Fair Trade International's program for organic cotton in India

Gap Inc.	NO	Scaling the traceability of preferred fiber use to the purchase order level and participating in the Better Cotton traceability panel	YES	YES Better Cotton, The Fashion Pact	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	NO	No specific change reported
G-III	NO	No specific change reported	NO	NO	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	NO	No specific change reported
Gerry Weber	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE
Greenpeace Media	PARTIAL	No specific change reported	YES	YES Remei AG, and only sources cotton that complies with Greenpeace's Global Textiles Procurement Standard or certified organic cotton	No specific change reported	UNCLEAR	UNCLEAR

<b>G-Star RAW</b>	<b>PARTIAL</b>	Developed a process for physical traceability to verify cotton's origin and quality which is ready for trial	<b>YES</b>	<b>YES</b> Better Cotton, OCA, and Textile Exchange	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	<b>YES</b> But for direct suppliers only as a member of ACT on Living Wages	No specific change reported
<b>Gulf Marketing Group</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>	<b>UNRESPONSIVE</b>
<b>Hennes &amp; Mauritz Group (H&amp;M Group)</b>	<b>PARTIAL</b>	Collaborating with partners to scale up traceability of preferred materials	<b>YES</b>	<b>YES</b> Better Cotton, OCA, The Fashion Pact, RPL Collaborative, Textile Exchange	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	<b>YES</b> But for direct suppliers only as a member of ACT on Living Wages	No specific change reported
<b>Hanes, Inc.</b>	<b>NO</b>	No specific change reported	<b>NO</b>	<b>NO</b>	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	<b>NO</b>	No specific change reported
<b>Inditex S.A.</b>	<b>PARTIAL</b>	Developing a world-wide lower-impact cotton strategy which includes traceability to the farm level	<b>NO</b>	<b>YES</b> Better Cotton, OCA, The Fashion Pact, RPL Collaborative, Public-Private Partnership with ILO	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project, and YESS	<b>YES</b> But for manufacturers and suppliers that take part in purchasing, manufacturing and finishing processes	No specific change reported

J Sainsbury Plc	PARTIAL	Aim for 100% traceability of cotton to country of origin by 2025	YES	YES Better Cotton, ETI Apparel & Textile and Textile Exchange	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	NO	Committed to achieve living wages for workers and living incomes for smallholder farmers in priority value chains by 2030. Became a member of ACT on Living Wages.
Kindred Bravely (Akerson Enterprises)	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE
Laura's Shoppe (Laura Canada)	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE
Lucy & Yak	PARTIAL	Hired a new Sustainability team member to speed up efforts to map the supply chain to the raw material level	YES	YES GOTS certified company	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	YES but only where the company holds direct contractual relationships	No specific change reported
Mammut	NO	No specific change reported	YES	YES Remei AG	No specific change reported	NO	No specific change reported

Marc O'Polo	PARTIAL	No specific change reported	YES	YES Textile Exchange, GOTS certified company	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	NO	No specific change reported
MAS Holdings	NO	No specific change reported	NO Started that it acts within its commitments of information disclosure	NO	No specific change reported	NO	No specific change reported
Matalan Retail Limited	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE
PACT Apparel Inc.	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE
Reitmans (Canada) Private Limited	PARTIAL	No specific change reported	NO	NO	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	NO	No specific change reported

Scoretex	UNCLEAR	UNCLEAR	UNCLEAR	UNCLEAR	UNCLEAR	UNCLEAR	UNCLEAR
Skechers	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE
Summersalt	PARTIAL	No specific change reported	NO	YES Textile Exchange	No specific change reported	NO	No specific change reported
Tchibo GmbH	PARTIAL	No specific change reported	YES	YES The Partnership Initiative on Organic Cotton in India, OCA, Textile Exchange, GOTS	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	YES But for direct suppliers only as a member of ACT on Living Wages	No specific change reported
Tentree International Inc.	PARTIAL	Working to implement Textile Genesis tracing software by 2025	YES	YES Fair Trade International, Textile Exchange, and Sustainable Cotton Challenge Initiative	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	YES For Tier one suppliers, and for farms covered by Fair Trade International's program for organic cotton in India	No specific change reported

TJX Companies	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE
Tommy Bahama	PARTIAL	Has a public goal to source 100% of their cotton from preferred sources by 2030 which includes improving traceability	NO	YES Better Cotton	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	YES Supplier Code of Conduct states that the company will work with its suppliers to progressively realize a level of compensation that is sufficient to meet worker's basic needs and provide some discretionary income	No specific change reported
VF Corporation	PARTIAL	No specific change reported	YES	YES Regenerative Organic Alliance	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	NO	No specific change reported
WE ARE ZRCL	PARTIAL	No specific change reported	NO	YES Remei AG	No change reported	NO	No specific change reported

Woolworths SA	PARTIAL	No specific change reported	YES	YES Better Cotton	Joined FLA's Roadmap development and Harvesting the Future - Cotton in India Project	NO	No specific change reported
WÖHRL	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE
Yasin Knittex Industries Limited	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE	UNRESPONSIVE

**Table 7: Supplier Engagement and Sustainability Commitments**

Supplier	Participated in group actions?	Engaged with remediation efforts?	Supply chain mapping to the raw materials level	
			Pre-Transparentem Engagement	Post-Transparentem Engagement
<b>Maral Overseas</b>	<b>YES</b> Joined collaborative process to engage FLA to develop of a remediation roadmap	<b>YES</b> Committed to support the implementation of FLA’s Harvesting the Future - Cotton in India Project	<b>PARTIAL</b> The farms Transparentem investigated and connected to ginning mills that sell cotton bales to Maral Overseas produced conventional cotton. Currently, there are no existing systems in India to trace conventional cotton to the farm level at a large scale. However, Maral Overseas also sources cotton certified by several sustainability initiatives which require traceability.	<b>PARTIAL</b> FLA remediation roadmap includes processes to trace supply chain to villages connected to the company’s supply chain
<b>Pratibha Syntex</b>	<b>YES</b> Joined collaborative process to engage FLA to develop of a remediation roadmap	<b>YES</b> Committed to support the implementation of FLA’s Harvesting the Future - Cotton in India Project	<b>PARTIAL</b> Pratibha Syntex already claims to have full traceability for organic cotton farms but not conventional cotton farms. Currently, there are no existing systems in India to trace conventional cotton to the farm level at a large scale.	<b>PARTIAL</b> FLA remediation roadmap includes processes to trace supply chain to villages connected to the company’s supply chain
<b>Remei</b>	<b>YES</b> Participated in buyer and supplier working group	<b>YES</b> Committed to remediation pending the results of its survey	<b>YES</b> Remei India and Remei AG already claim to have full traceability	<b>YES</b> No changes reported

Transparentem has continually encouraged buyers to work together with suppliers to remediate issues and highlighted that terminating business relationships without first engaging in a determined effort to remediate problems is irresponsible. Such conduct can potentially lead to harm to vulnerable workers and in any case does not absolve a buyer of its responsibility to remediate past harm to which it contributed through its supply chain relationships. Although some companies reported that they no longer sourced products from a supplier, most specified the relationship had been terminated due to business reasons unrelated to Transparentem's investigation.

### Box 4: Cotton sourcing initiatives, certifications, and business associations discussed by companies

**Amfori** is a business association that seeks to support companies to improve the environmental, social and governance performance of their supply chains.<sup>119</sup>

**Better Cotton** is a cotton sustainability programme that aims to support farming communities while protecting and restoring the environment.<sup>120</sup>

The **bioRe® Foundation** aims to provide support in organic cotton farming to farming families in Tanzania and India to improve their livelihoods. It has developed and applies its own standard.<sup>121</sup>

The **Ethical Trading Initiative** (ETI) is an alliance of trade unions, NGOs, and companies, seeking to promote human rights in global supply chains.<sup>122</sup>

The **Fair Labor Association** (FLA) is an international network promoting human rights at work. FLA membership includes companies, universities, and civil society organizations. FLA accredits companies that meet its social standards.<sup>123</sup>

**Fairtrade Max Havelaar** is an organization under the Fair Trade International and is headquartered in Switzerland, with three producer networks in Africa, Latin America and Asia.<sup>124</sup>

**Fairtrade International** is a multistakeholder group that seeks to improve the lives of farm owners and workers through fairer trade. Fairtrade International certifies products under its social and environmental standard.<sup>125</sup>

The **Fashion Pact** is a CEO-led initiative to promote sustainability in the fashion sector. Its Unlock Programme seeks to create incentives for cotton farm owners to implement low climate impact and regenerative practices.<sup>126</sup>

**Global Organic Textile Standard** (GOTS) is a textile processing standard for organic textiles and fibers, which includes environmental and social criteria.<sup>127</sup>

The **Organic Cotton Accelerator** (OCA) is a multi-stakeholder organization that seeks to advance farmer prosperity and create a transparent, resilient, and responsible organic cotton supply chain.<sup>128</sup>

**Textile Exchange** is a global non-profit that aims to promote beneficial impacts on climate and the environment in the fashion, textile, and apparel industry.<sup>129</sup>

**Regenerative Organic Alliance** (ROA) established the Regenerative Organic Certified standard that covers soil health, animal welfare, and fairness for farm owners and workers.<sup>130</sup>

**Regenerative Production Landscape (RPL) Collaborative** is a multistakeholder project currently implemented in Madhya Pradesh, India that aims to promote the conservation of natural resources through agriculture practices, build community resilience and promote responsible sourcing.<sup>131</sup>

**Yarn Ethically & Sustainably Sourced (YESS)** is a Responsible Sourcing Network (RSN) initiative that aims to eliminate modern slavery in cotton production by addressing forced labor in cotton harvesting and encouraging the use of ethical and sustainable cotton.<sup>132</sup>

## GROUP RESPONSES AND ENGAGEMENT

### FLA's Harvesting the Future (HTF) - Cotton in India

Beginning in February 2024, a working group including 26 buyers, Maral Overseas and Pratibha Syntex engaged the FLA to develop a joint remediation “roadmap.” The goals of the roadmap were to establish practical and achievable remediation steps, identify potential partners for remediation, and determine a timeline for implementation.<sup>133</sup> Pratibha Syntex claimed to have achieved full traceability through direct sourcing from organic cotton farms. Maral Overseas does not have a program to source cotton directly from farms but does sometimes source cotton that has been certified by several internationally recognized organic and sustainability standards. Hence, while both suppliers have visibility into the organic and/or sustainable cotton farms in their supply chains, neither has achieved traceability for conventional cotton farms in its supply chain. Currently, there are no existing systems in India to trace conventional cotton to the farm level at a large scale. During the investigation, Transparentem determined that 24 farms were members of Pratibha Syntex's Vasudha Swaraj cooperative by reviewing company documents. In the case of Maral Overseas, investigators connected conventional cotton farms to the supplier indirectly as a result of them selling cotton to ginning mills that supplied cotton bales to Maral Overseas. Even though Transparentem only identified this indirect connection between investigated farms and Maral Overseas' conventional cotton sourcing, Maral Overseas committed to collaborating in the development of the remediation “roadmap.”

In responding to Transparentem's investigation, these suppliers and their buyers working together—including potentially bringing in other suppliers that source from the same cotton-producing region—have a significant opportunity to establish comprehensive due diligence in conventional cotton. If undertaken, this would set a global precedent and would make this cotton-producing area in India more attractive to buyers who want to source ethically and respect human rights.

The FLA's “scoping exercise” to develop a roadmap was conducted over an eight-month period in two phases. The objectives of the scoping exercise included:<sup>134</sup>

- Supply chain mapping and identifying sourcing villages where brands and suppliers can take concrete action.
- Determining effective interventions with a focus on addressing issues identified by Transparentem's investigation.

- Mapping existing stakeholders and their programs in the two districts and identifying what programs and organizations could be leveraged.
- Developing a collective roadmap with proposed resources, governance structure, and implementation and sustainability plans.

The first phase of the scoping study took place from February to June 2024 and focused on collecting information about the region, including information on the recruitment process for cotton harvesters, child protection practices, and mapping the supply chain and existing stakeholders. In July, FLA presented a draft of the roadmap and solicited feedback from companies and Transparentem. FLA said they incorporated the feedback received to initiate the second phase of data collection and further road map development. This second phase took place between July and September 2024 and focused on a sample of 32 villages selected for potential intervention. During this phase, FLA mapped available grievance mechanisms, mapped the presence of labor intermediaries, and collected information on workers' wages and loan advances.<sup>135</sup>

### Box 5: Criteria FLA reported using for the selection of the 32 villages

Villages had a large number of cotton farms, and some of these farms were connected to the supply chains of Maral Overseas and Pratibha Syntex.

Villages were located in or near areas with existing and relevant programs that could be leveraged.

Communities in the villages included higher numbers of vulnerable populations (e.g., Scheduled Tribes, families who own little to no land, migrant workers, and families with higher risks of child labor).

Overall, FLA reported collecting information from more than 350 persons representing various stakeholders, including:<sup>136</sup>

- Farm owners and workers
- Ginners, spinners, traders, and other supply chain intermediaries
- Government officials
- School representatives
- Village administrators
- Civil society, multi-stakeholder, and standard assurance organizations
- Industry associations

In September 2024, the participating buyers and suppliers confirmed FLA as the Project Management Organization (PMO) to oversee the implementation of the roadmap. The title chosen for the project was Harvesting the Future (HTF) – Cotton in India. Based on the data they collected, FLA developed a three-

year plan with interventions focused on 32 cotton-producing villages connected to the supply chains of both suppliers and located in the Khargone and Barwani districts. According to FLA's scoping study, these villages include approximately 7,500 cotton farm owners, of which more than half produce conventional cotton. Buyers, suppliers, and other stakeholders listed above were closely involved and consulted in the development of the roadmap, according to FLA. Buyers supporting FLA's project will be expected to practice responsible purchasing practices and continue their business relationships with Maral Overseas and Pratibha Syntex.<sup>137</sup>

FLA's proposed roadmap seeks to combine a human rights due diligence approach, which would include supply chain mapping, training, and capacity building, with community-level development. The project plan takes an area-based approach to child protection and awareness raising—meaning it is not focused solely on workers associated with specific farms—and would seek to establish Child Labor Free Zones (CLFZ).<sup>138</sup> FLA also aims to leverage existing grievance mechanisms and facilitate access to government schemes to improve conditions for workers. Additionally, the roadmap includes steps to improve the earnings of farm owners and ensure the payment of legal minimum wages to workers.<sup>139</sup>

Implementation is planned to start in 2025, with several activities planned over the course of 3 years. First-year activities prioritize setting up a governance structure and hiring field-level staff at the supplier level. According to the roadmap, FLA will also lead trainings on decent work principles for new field staff, village-level mapping, beneficiary identification, and farm-level risk assessment for new field staff. Other year-one activities focus on building awareness at the community level, initiating processes to establish Child Labor Free Zones, and managing any identified child labor cases in 16 out of the 32 shortlisted villages. Activities will also include additional data collection on wages during the harvest season.<sup>140</sup>

During the second year, suppliers will be expected to start monitoring and remediation activities at the farm level. Work related to the establishment of Child Labor Free Zones and the management of child labor cases is also expected to continue. The project will seek to engage local government and CSOs to lead community awareness on grievance mechanisms, and social security services and schemes. Trainings are also planned for farm owners, labor intermediaries, and workers on several topics, including responsible recruitment, forced labor, productivity, grievance management and escalation, worker mapping, and working with communities.<sup>141</sup>

For the third year, the roadmap aims to commission an independent impact assessment to identify potential areas to improve. FLA expects that at this phase, suppliers will be able to independently implement most activities—such as monitoring, remediation, grievance handling, training, and government engagement. FLA plans to develop a transition plan and identify stakeholders to assist in scaling up activities. Lastly, FLA plans to share lessons learned identified throughout the project with a wide range of national and international stakeholders.<sup>142</sup>

To ensure that any progress achieved through the roadmap remains sustainable beyond the initial three-year period, the group seeks to establish self-sustaining mechanisms at the local level so the work can be transitioned to existing schemes, suppliers, and industry associations, including an enhanced role for ginning mills. FLA also aims to capture any lessons learned so the approach established through the roadmap, if successful, can be used to inform work in other regions.<sup>143</sup>

Although more than a year has passed since Transparentem shared its findings with buyers, none of them has told Transparentem the specific financial amounts they committed to support the implementation of FLA's Harvesting the Future (HTF) – Cotton in India. FLA told Transparentem it received sufficient funds to undertake activities for the first two years of the project and that implementation had already started. FLA added that it will explore additional funding in the coming year in collaboration with the companies that are supporting the implementation of the Harvesting the Future – Cotton in India project.

Public disclosure of the budget and company contributions, however, is important for stakeholders to be able to assess whether companies are making meaningful contributions to remediation and the project's potential effectiveness in carrying out planned activities and achieving its objectives. Transparentem modified its own publication timeline for this report to correspond to the buyers' requested time to develop and commit to the project's remediation plans and start addressing systemic problems. Still, the pace of progress has continued to be too slow. Transparentem is concerned that further delays in implementing the project mean that workers continue to suffer. Additionally, limiting remediation to 32 villages may leave workers from thousands of other cotton-producing villages in Khargone and Barwani to remain in dire situations. FLA justified the project's focus on 32 villages as corresponding to the volume of cotton sourced by Maral Overseas and Pratibha Syntex in Barwani and Khargone districts.

Transparentem has urged FLA and the suppliers and buyers to prioritize developing community and worker-led remediation and monitoring systems, as the current plan relies heavily on Pratibha Syntex and Maral Overseas for implementation. The plan should also include clear steps toward meeting living wage standards on cotton farms. If workers continue to earn such low wages, even when they meet legal requirements, risks of child labor and debt bondage will persist.

### Box 6: Summary of Harvesting the Future - Cotton in India Project Objectives

- Establishing human rights due diligence systems and securing resources for suppliers to monitor, identify, remediate, and report labor rights issues at the farm level.
- Promoting responsible purchasing practices by buyers and cotton sourcing by the suppliers from 32 villages selected for the implementation of the plan.
- Establishing collaborations with local government offices, civil society organizations, farmer producer organizations, local workers unions, and other relevant industry associations.
- Fully establishing Child Labor Free Zones (CLFZ) in 16 out of 32 villages selected for the implementation of the plan and starting their development in the remaining villages.

- Managing all identified child labor cases with the involvement of families, project partners and authorities.
- Improving health and safety practices on farms.
- Ensuring the payment of legal minimum wages, improving access to government social security schemes for workers, and addressing wage-discrimination for women farm workers.
- Escalating all identified forced labor cases to relevant local authorities and non-governmental organizations.
- Ensuring all farm owners and workers are aware of at least one available grievance mechanism.
- Completing baseline, endline, and independent impact assessments, and sharing lessons with national and international stakeholders.

### Maral Overseas' Response

Maral Overseas told Transparentem that based on the details provided by Transparentem about its investigation, the connection between investigated farms and Maral Overseas was not clear. The company added that conventional cotton farm owners sell cotton in the spot market or, in some cases, to ginning mills. It explained that at the ginning stage, the cotton from many different farms is mixed together, making it impossible to connect specific cotton from specific farms to a spinner or manufacturer. Maral Overseas added that despite this lack of visibility, it has established social development and awareness activities for farm owners to prevent unethical work practices like child labor and bonded labor. Maral Overseas also has a code of conduct for ginners and other suppliers that forbids the use of child labor at all phases of production and requires remediation of any identified cases.

In its investigation, Transparentem accessed evidence that connected a set of farms to ginning mills that sold cotton bales to many companies, including Maral Overseas. Transparentem does not claim that this indicates that cotton from investigated farms was used in Maral Overseas' products but conveys the company's connection to investigated farms because of Maral's purchases from specific ginning mills. Maral Overseas advised that it had not mapped the conventional farms from which the cotton in its products originated. Currently, there are no existing systems in India to trace conventional cotton to the farm level at a large scale. The cases identified during Transparentem's investigation were not isolated but representative of broader systemic issues in the cotton sector of Madhya Pradesh and India. As a result, there are risks that cotton from investigated farms and farms with similar conditions may have been incorporated into cotton bales sold to Maral Overseas. Despite the indirectness of the connection identified by Transparentem between cotton from investigated farms and Maral Overseas, the company said it is committed to improving conditions on cotton farms by supporting the development and implementation of FLA's Harvesting the Future (HTF) – Cotton in India project.

Maral Overseas also told Transparentem that it played an important role in the initiation of the ILO and Confederation of Indian Textile Industry (CITI) partnership to promote Fundamental Principles and Rights at Work (FPRW) in cotton-growing communities. Maral Overseas also told Transparentem that it will be

involved in supporting the project's objectives through various awareness activities for farm owners and workers and is exploring the possibility of sourcing a significant amount of cotton from the project area.

### Pratibha Syntex's Response and Additional Actions

Pratibha Syntex told Transparentem that it and its associated group of companies are committed to transparency and continuous improvement of their systems. Pratibha Syntex added that it promotes Vasudha Swaraj as an independent entity tasked with supplying Pratibha Syntex with sustainable cotton. Pratibha Syntex acknowledged that despite its own and Vasudha Swaraj's efforts over the past two decades to address systemic challenges, problems may not have been eradicated completely, and it remained committed to implementing continued improvements to systems as required. Pratibha Syntex reported that after being contacted by Transparentem, aside from supporting FLA's Harvesting the Future – Cotton in India project, Vasudha Swaraj had taken several additional steps to improve conditions on cotton farms.

Pratibha Syntex told Transparentem that, in 2024, Vasudha Swaraj entered a contract with Traidcraft to develop a one-year plan to improve social standards at the farm level. The plan includes mapping farm owners, farm workers, and their families, providing training on decent work conditions, and establishing a grievance redressal mechanism. Pratibha Syntex reported that in April 2024, Vasudha Swaraj appointed a dedicated manager to focus exclusively on overseeing decent work activities with a team of 10 field staff members, and the program was initiated across all villages in Madhya Pradesh in which Vasudha Swaraj operates. Pratibha Syntex added that in August 2024, Traidcraft India provided a three-day training for trainers on social standards on farms for 25 Vasudha Swaraj field team members. As a next step, Traidcraft India and Vasudha Swaraj are expected to develop and implement a tool to collect data from farms and assess risks.

Pratibha Syntex also reported that it newly assigned a manager to focus exclusively on monitoring social standards at the farm level in collaboration with two Vasudha Swaraj managers. All three employees attended a five-day training organized by the ILO in August 2024 on the Fundamental Principles and Rights at Work (FPRW). Pratibha Syntex also told Transparentem that Vasudha Swaraj hired six women team members to implement improvements to social standards on farms.

Pratibha Syntex shared a copy of a newly developed code of conduct for farm owners that prohibits the use of child labor, forced labor, and gender discrimination in the payment of wages. It also requires the payment of legal minimum wages and the provision of proper first aid and toilet arrangements, among other requirements. The company reported that Vasudha Swaraj team members have started to engage farm owners to ensure they understand and sign the new code of conduct. According to Pratibha Syntex, Vasudha is aiming to have all farm owners sign the code of conduct by April 2025, and that 2,000 farm owners have already signed it.

Additionally, Pratibha Syntex said Vasudha Swaraj plans to map schools and assess dropout rates in all project villages by March 2025. The company reported that 40 schools across 60 villages have been mapped so far and that surveys are underway to identify the children who are out of school in that area. Vasudha Swaraj plans to follow this with efforts to protect the right to education, including counseling parents and connecting children to schools.

The company also told Transparentem that three Vasudha Swaraj employees were registered in the Common Service Center Scheme of the Indian government, which grants them the authority to enroll farm owners and farm workers in social security schemes. According to the company, over 1,000 farm workers have been registered in social security schemes so far.

Pratibha Syntex also told Transparentem that Vasudha Swaraj signed a contract with SoulScale Consulting, which will be working in collaboration with Jan Sahas, a national NGO. Starting on January 1<sup>st</sup>, 2025, the partnership will seek to connect 5,000 farm owners and farm workers to social security benefits and improve working conditions and safety on farms. According to Pratibha Syntex, the partnership will also train migrant workers on their fundamental rights in the workplace and support them to continue accessing government schemes while away from their home villages. Pratibha Syntex said SoulScale developed an application that helps farm owners and workers identify the government schemes they qualify for. The company added that SoulScale also already operates a grievance redressal mechanism, which Pratibha Syntex will promote across villages. According to the company, a call center will collect and address grievances, protecting complainants' identities. It added that the mechanism will periodically report on registered grievances, their nature, and the actions that were taken to resolve them.

Pratibha Syntex also said Vasudha Swaraj is supporting the implementation of the community-based program G Star developed in partnership with Arisa and MV Foundation. According to G Star, the program will seek to improve education and livelihoods in 10 to 15 villages in India, and Pratibha Syntex' involvement will be crucial to the success of the project.

### Remei's Response, Study, and Remediation Plans

Remei told Transparentem that in Madhya Pradesh, it invests in direct cooperation with smallholder farm owners to ensure transparency, establish human rights due diligence, and develop a reliable system for organic farming. It added that it regularly assesses and eliminates any identified abuses and risks in its supply chain. Remei also told Transparentem that it has processes in place to remediate identified cases of abuse, which it could not activate because Transparentem did not provide access to the evidence gathered during the investigation, including the names of farm workers and the specific locations of investigated farms. (Transparentem's confidentiality policy does not provide for disclosure of such information, to protect sources from potential retaliation.) While Transparentem's approach presents difficulties for companies seeking to provide remedy promptly to the specific workers Transparentem interviewed, Transparentem also noted that cases identified during its investigation were not unique but representative

of systemic issues in the broader cotton sector of Madhya Pradesh and India and, therefore required systemic responses.

Unlike Maral Overseas and Pratibha Syntex, Remei India only sources cotton from a limited set of registered farms with which it builds longstanding relationships, provides purchase guarantees, and pays a premium for organic cotton. Registered farms are located in India and Tanzania, and Remei is able to offer its buyers traceability to the level of the country of origin of raw materials for all its products. Remei shared several documents with Transparentem related to existing processes aimed at preventing several of the issues identified during the investigation. For example, they shared a curriculum and registration list for training sessions held in 2022 and 2023, an informational pamphlet, and a copy of a contract provided to farm owners, which communicated expectations related to the prohibition of the use of child labor and bonded labor, payment of minimum wages, and occupational health and safety, among other topics. Remei India also maintains a relationship with bioRe, a local NGO, to support social work including access to schooling in these communities. Transparentem investigators spoke to 14 students and a teacher at one school that was established by the bioRe Foundation. Based on conversations with school staff and students, only the children of farm owners and not of workers attended the school. Remei told Transparentem that schools established by the bioRe Foundation were open to all children.

In response to the Transparentem investigation, Remei and its buyers partnered with a Center of Excellence in Research from a university in Indore and an independent local NGO to conduct a baseline study including all farms in the investigated region within its supply chain. The study will assess labor conditions, with a focus on the experience of workers, and identify potential risks, contributing factors, and root causes of the issues identified in Transparentem's investigation. The goal of the study, expected to be completed by the end of 2024, is to identify potential improvements to the supplier's existing mitigation and prevention systems and to develop a corrective action plan based on identified risks and cases.

As of September 2024, Remei reported that the baseline study was underway, having completed the first phase which covered 970 registered organic farm owners, with whom Remei India works directly and an additional 80 conventional cotton farm owners who are not connected to the company's supply chain. The second phase of the study was planned to occur between October and November 2024 during the cotton harvest, but delays were expected as the cotton harvest had not started due to long and heavy rain. It aims to cover the remaining approximately 1,000 registered farm owners, with whom Remei India works directly. According to Remei AG, interviews during this phase will focus on conditions during the cotton harvesting period. Remei said it expects the study to be finalized by February 2025. Remei AG also shared a copy of Remei India's established child labor remediation plan which outlines the procedures it will follow to address any cases of child labor it identifies during its investigation. The plan largely aligned with Transparentem's recommendations but given that Remei AG noted that during the first phase of its study it found that the structural risk factors for child labor had not changed significantly since 2005, improvements to policies and processes related to monitoring overall risks and addressing root causes are

likely needed. Remei also told Transparentem that it will work on including farm workers in training systems to educate them about their rights and connect them to government programs and benefits.

In April 2024, Remei offered a presentation for all buyers and suppliers contacted by Transparentem, focused on Remei's traceability and social impact strategies, which are comparatively well developed. Several of the buyers that Transparentem connected to Remei expressed commitment to supporting Remei's efforts pending the results of the study and ensuing potential remediation plans. Transparentem applauds this partnership; any discontinuation of business relationships with Remei as it strengthens its already well-developed due diligence systems would be irresponsible.

### Additional Actions by Individual Buyers

Several companies were already participating in cotton sourcing initiatives focused on labor issues, organic production, and/or traceability before being contacted by Transparentem. Several also required their suppliers to source cotton that was certified organic or certified as meeting specific environmental or social standards. Some initiatives and certifications supported some form of traceability to the raw material level. This section of the report focuses on company responses that resulted from or are connected to Transparentem's investigation.

Many buyers, including several that are also participating in group action, reported planning and implementing additional actions to assess farm conditions, improve their policies and practices, and/or enhance traceability, including:

**Adidas** told Transparentem that this year they joined YESS as an official brand member and nominated Maral Overseas to be included in their mill program. YESS requires mills to ensure all the cotton inputs they source are not associated with areas, regions, or farms that are linked to forced labor.

**Avery Dennison** told Transparentem that it developed a formal Responsible Cotton Procurement Policy.

**BCI Brands** reported that cotton is present in a very small percentage of its products, but that it had taken multiple steps in response to the findings in Transparentem's report including joining amfori, hiring a full-time Social Responsibility Manager, and mapping tier one and tier two suppliers to better understand the origins of its raw materials and overall social risks. BCI Brands also told Transparentem that it distributed its Code of Conduct to all suppliers and developed a Social Compliance Supplier Guide to support compliance with its Code of Conduct.

**Carrefour** told Transparentem that it started monitoring social conditions among farm groups associated with the company's organic line through audits and visits conducted by its own local teams. It also said that it will launch a pilot helpline for another farm group associated with its organic line in October 2024, with the support of Ulula, and is starting at the ginner level. The company also told Transparentem that it

launched a human rights due diligence and health, safety, security, and environment initiative with Cotton Connect. It said the initiative will include providing training on human rights due diligence on farms between 2024 and 2025.

**G-Star** reported that it developed a process for physical traceability to verify cotton's origin and is preparing a trial. G-Star also told Transparentem that it is expanding direct-to-farm sourcing and is collaborating through its Textile Exchange and Better Cotton memberships to improve traceability. The company said it is launching a community-based program in partnership with Arisa and MV Foundation, aimed at improving education and livelihoods in 10 to 15 villages in India, with the ultimate goal of creating child-labor-free zones.

**Gap Inc.** reported that it is scaling the traceability of preferred fibers using blockchain-based technology with Textile Genesis and participating in Better Cotton's traceability panel.

**H&M Group** told Transparentem that it has been engaging with standards like OCA and Better Cotton to support strengthening its human rights due diligence and scaling up traceability.

**Inditex** also reported becoming a formal YESS member this year to strengthen its commitment toward decent work in its upstream supply chain. The company also told Transparentem that in 2023, it renewed its partnership with the ILO project RISE for Impact, with this phase focusing on promoting fundamental rights at work in cotton-growing communities in Madhya Pradesh. Project objectives include the elimination of child labor and forced labor. Inditex also told Transparentem that it launched a process to select preferred producers and already evaluated certified farms in India. Inditex explained that it is aiming for its products to be exclusively manufactured using cotton from preferred producers by 2030.

**Tchibo** said that in 2024, it executed its first in-depth risk analysis for cotton and identified India as a high-risk country. In response to Transparentem's report, Tchibo plans to integrate this activity into its regular due diligence processes. As a member, Tchibo said it has been engaging with OCA to support their work on strengthening decent work and human rights due diligence in their existing programs.

**Tentree** reported that it plans to roll out Textile Genesis tracing software in 2025 to improve supply chain traceability. It also engaged Fairtrade International, the Network of Asia Pacific Producers (NAPP), Vasudha Swaraj, and Pratibha Syntex to assess the presence of the human rights issues raised by Transparentem on farms operating under the Fairtrade International framework through which the company sources cotton. Tentree reported that so far, no evidence was found that the issues raised by Transparentem's investigation are present on the Fairtrade farms. However, the group still aims to review and improve sourcing processes and human rights due diligence practices.

### Companies That Did Not Make Any Commitments to Support Remediation

Some companies did not commit to contributing to remediation efforts.

**American Eagle** told Transparentem it had placed a limited number of orders with Maral Overseas in the past but no longer had a business relationship with the supplier. The company also said it would be willing to participate in remediation, but Transparentem did not receive any further indication that the company participated in individual or group efforts to secure remediation.

**Boob Design** told Transparentem that they no longer had a business relationship with Maral Overseas due to some quality control issues. The company also told Transparentem that they required Maral to only source GOTS certified organic cotton. Boob Design also noted that they would be taking steps to review their Code of Conduct and monitoring processes. Transparentem did not receive additional details. Boob Design also participated in buyer and supplier working group discussions, but Transparentem did not receive any indication that they planned to join any remediation efforts.

Although **Delta Lingerie S.A.** supported the development of the FLA roadmap, it told Transparentem that given its overall size and its limited number of cotton products, it decided not to join the implementation of the plan. The company also told Transparentem that in 2024, it hired a new full-time employee to focus on supply chain tracing, identifying supply chain risks, and conducting audits. Delta Lingerie reported that it identified, successfully tested, and implemented a new traceability tool that will aid in mapping its supply chain in 2025. Additionally, the company said it updated its code of conduct, which is currently under review by an independent third-party company to ensure it covers the issues identified in Transparentem's report. Delta Lingerie also said that it will collaborate with Fairtrade France to develop more ethical cotton products in its 2025 Fall-Winter collection.

**Mammut** told Transparentem that it had not had a business relationship with Remei since 2022. Mammut participated in buyer and supplier group discussions but did not express any commitment to support remediation.

**MAS Holdings** told Transparentem that it was not considering supporting any direct remediation efforts but expressed an intention to strengthen its transparency and traceability efforts. The company also noted that it remained in contact with Maral Overseas but did not share many details on the nature of their discussions. MAS stated that after being contacted by Transparentem, it conducted field visits to Madhya Pradesh as part of MAS's Supply Chain Due Diligence Framework and that the company will continue to engage Maral Overseas to strengthen its processes.

**On** submitted a brief response letter to Transparentem in which it explained that the company did not identify any products containing cotton from the Madhya Pradesh region. They added that the cotton in their organic cotton products originated from Tanzania, the only other location where Remei has registered farms. The company did not share documents to substantiate this assertion.

**Summersalt** told Transparentem that it requires transaction and scope certifications covering cotton farms through final production and that it believed the allegations in the investigation did not impact its cotton products. The company shared a redacted transaction certificate with Transparentem, asserting that it demonstrated that the cotton used by Maral Overseas to make its products did not originate from the investigated region. The redacted document provided showed one transaction between Maral and a cotton supplier that was not located in Madhya Pradesh, but it did not mention Summersalt, which made it difficult to verify the connection to the company's products.

**Varner** said that because Transparentem did not disclose the names of farm owners or locations of specific investigated farms, the company could not determine a direct connection to the farms and considered this information necessary for Varner to contribute to remediation. The company added that although it no longer had a business relationship with Pratibha Syntex it did use its leverage as a (former) buyer to encourage the supplier to respond to Transparentem's findings. Varner also noted that it is developing standards for ensuring decent social conditions at the raw material level and procedures to monitor their application. The company said that they updated their Supplier Manual to explicitly extend expectations and requirements for suppliers to the raw material level. The company also said it is engaging Fairtrade to assess options to establish more robust grievance mechanisms at the cotton farm level.

### Companies That Did Not Respond or Stopped Responding to Transparentem

Despite several attempts to reach them, some companies did not respond to Transparentem or stopped responding after minimal contact.

**Chico's** told Transparentem that it conducted an internal review and concluded that it should not be considered within the scope of the investigation. Chico's explained that it no longer conducted business with Maral Overseas and that none of the textiles used by Maral Overseas to make Chico's products originated from India, but instead from other countries. Transparentem requested Chico's to share documentation to support the assertion that the company was able to trace the fabrics and the cotton from their purchase orders to other countries, as well as a description of any procedures implemented to determine the origin of the cotton in goods produced by Maral Overseas for the company. Chico's did not respond to this request.

**Skechers** submitted a brief response to Transparentem in which it stated that Maral Overseas claimed that the allegations in the investigation were based solely on the supplier's geographical proximity to investigated cotton farms and that Transparentem had not provided evidence that these farms supplied cotton to Maral Overseas. In reports provided to both Skechers and Maral Overseas, Transparentem explained that by reviewing company documents and speaking to farm owners, investigators had confirmed that 19 of the farms included in the investigation sold cotton to ginning mills that supplied cotton bales to many companies, including Maral Overseas. While true that cotton cannot currently be traced from investigated

farms to specific products, Transparentem urged Skechers to continue to engage with Maral Overseas and Transparentem, but the company did not respond further.

**TJX Companies** told Transparentem that it could not find any current relationship with Maral Overseas. Transparentem informed TJX that research using export data indicated that TJX was connected to Maral Overseas at the time of the investigation, and the responsibility to engage and remediate abuses remained. TJX also told Transparentem that it would not be able to abide by Transparentem’s confidentiality policy—which is in place to protect workers from potential retaliation—because the policy prohibited sharing an initial confidential report with third parties (except those that have legally binding duties of confidentiality with TJX). Transparentem explained that TJX would be able to discuss the facts and information included in the report with other types of advisors, consultants or stakeholders but requested that TJX not share the confidential documents. At the time, Transparentem had already engaged numerous companies of different sizes and complexity levels, and none rejected the confidentiality request.

Several other companies never responded to Transparentem’s attempts to reach them. Additional details for buyers that did not respond or stopped responding to Transparentem are provided in the table below.

**Table 8: Buyers that did not respond or stopped responding to Transparentem**

Buyer	Additional details
Anglo Global Property (Peacock's)	Did not respond
Bluestem Brands	Did not respond
Chico's	Said cotton used for their products did not originate from the investigated area but did not respond to requests to send documentation to support this assertion
Cracker Barrel	Did not respond
Gerry Weber	Did not respond but appears to have been included in group communication by Remei AG
Greenpeace Media	Did not respond
Gulf Marketing Group	Did not respond
Kindred Bravely (Akerson Enterprises)	Did not respond
Laura's Shoppe (Laura Canada)	Did not respond
Matalan Retail Limited	Participated in one group meeting but did not respond to subsequent communications
PACT Apparel Inc.	Did not respond
Skechers	Submitted a response letter but did not communicate further

## Corporate Engagement and Responses

<b>TJX Companies</b>	Stated that they were unable to abide by Transparentem's policy which requires companies not to share confidential documents with external parties. Therefore, Transparentem was unable to send the report and proceed with engagement.
<b>WÖHRL</b>	Did not respond
<b>Yasin Knittex Industries Limited</b>	Did not respond

# 6.0 TRANSPARENTEM'S CALL TO ACTION

More than one year has passed since Transparentem first reached out to buyers and suppliers and shared investigation findings with those that responded. Several companies named in this report have failed to respond or significantly engage in remediation efforts and are therefore failing to act on evidence of child labor and other grave abuses on cotton farms connected to their supply chains. Buyers' and suppliers' responsibility extends throughout all tiers of the supply chains to which they are connected. If buyers and suppliers expand their social compliance efforts beyond the first tier of production and work with their supply chain partners to extend standards to the raw material level, their efforts will reach many of the most vulnerable workers involved in making their products. Collaboration with NGOs, farm owners, suppliers, local and national governments, and importantly, workers themselves is critical to making meaningful improvements and advancing compliance with international regulatory frameworks that require due diligence and accountability to the raw material level.

Transparentem is encouraged that many of the contacted buyers are already collaborating with their suppliers and other stakeholders to develop remediation plans and to improve their understanding of conditions on cotton farms despite inherent challenges. FLA's Harvesting the Future – Cotton in India project has the potential to begin to address many of the key issues identified in Transparentem's report. However, none of the buyers supporting the implementation of the project told Transparentem the specific financial amounts they committed to support the implementation of FLA's Harvesting the Future (HTF) – Cotton in India. FLA told Transparentem it received sufficient funds to undertake activities for the first two years of the project, and that implementation had already started. FLA added that it will explore additional funding in the coming year in collaboration with the companies that are supporting the implementation of the Harvesting the Future – Cotton in India project. Public disclosure of the budget and company contributions, however, are important for stakeholders to be able to effectively assess the project's potential effectiveness to carry out planned activities and achieve its objectives.

Moreover, findings are not unique to the companies named in this report, and Transparentem strongly urges all companies connected to sourcing in this region to contribute to scaling up efforts. If remediation is limited to 32 villages, workers from thousands of other cotton-producing villages in Khargone and Barwani may remain in dire working conditions without relief. If the scope of the project is not scaled up with the support of additional companies connected to sourcing in this region to cover a wider proportion of cotton farms, the risk of sourcing from farms where children are picking cotton and workers are experiencing abuses will not meaningfully decrease. Transparentem urges FLA and collaborating suppliers and buyers to ensure the plan gives greater priority to the development of community- and worker-led remediation and monitoring systems. The plan should also include clear steps towards meeting living wage

standards on cotton farms. If workers continue to earn such low wages, even when these meet legal requirements, high risks of child labor and debt bondage will remain.

The full scope of Remei's study, which is intended to cover every farm in its supply chain for the first time in more than a decade, has the potential to lead to improvements to this supplier's existing prevention and case-based remediation strategies to address instances of child labor and other violations. Transparentem urges Remei to publicly disclose the results of the study and remediation plans upon completion and share updates during the implementation of remediation plans. Transparentem also urges the company to accelerate its direct engagement with farm workers to ensure conditions are improved and risks are fully understood. Transparentem appreciates Remei's work to share its responsible business efforts with other supply chain actors who have yet to achieve the same level of visibility and establishment of programs to address known risks. All buyers and manufacturers sourcing in this region must strengthen their efforts so that system-wide change is achieved.

Acknowledging the potential challenges to address systemic issues identified in the investigation, Transparentem modified our own public reporting timeline multiple times after companies that had expressed commitment to remediating abuses requested extensions to develop and commit to remediation plans. The overall pace of progress has continued to be too slow, and Transparentem is concerned that further delays in remediating abuses mean that workers continue to suffer. Transparentem therefore urges suppliers and buyers to move more quickly toward strengthening due diligence and remediation plans, and addressing risks in the region.

In responding to Transparentem's investigation, suppliers and their buyers working together have a significant opportunity to establish comprehensive due diligence in the cotton sector of Madhya Pradesh. If undertaken, this would set a global precedent that would make this cotton-producing area in India more attractive to buyers. Transparentem urges all contacted buyers and suppliers to include further development of community- and worker-led remediation and monitoring systems and define clear steps towards meeting living wage standards, which could transform this region into a preferred sourcing area. Additionally, Transparentem urges buyers that have not responded or taken any action, as well as any mills, suppliers and buyers that Transparentem did not contact but that are sourcing cotton or cotton-based products from Madhya Pradesh, to ensure they are not supporting child labor and other abuses on cotton farms. They too must become part of the solution, whether by taking action individually or collaboratively.

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