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## THE EUROPEAN GREEN DEAL – NEW SUSTAINABLE REQUIREMENTS FOR EUROPEAN MARKET ENTRY OF TEXTILE PRODUCTS

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**Abstract:** Under the EU Green Deal policy package, a set of new regulatory requirements addressing advanced sustainable performances to be matched by textile products entering the EU markets has been adopted. This incorporates notably the setting of EU carbon border tax policies, due diligence guidelines addressing human rights, greenwashing, and reporting to ensure more transparency in the supply chain. The EU Strategy for Sustainable and Circular Textiles (03/2022) will require further new regulations beyond 2030 on product sustainability criteria, including Digital Product Passports. Textiles long-lived and recyclable, made as much as possible of recycled fibres, free of hazardous substances and produced in respect of social rights and the environment. This paper introduces an overview on the European Green Deal package's specific objectives for the global textile production value chains and provides integrated management solutions for the textile production sector. Selected certification and sustainability tools are introduced, which will help to build up a sustainable supply chains to meet the upcoming demands. A classification of these tools will be presented.

**Keywords:** European (EU) Green Deal [1], Circular Economy Action Plan [2], EU Strategy for Sustainable and Circular Textiles [3], Due Diligence Guideline [4], Digital Product Passport [5], carbon border tax [6], greenwashing [7], corporate social responsibility [8].



## 1. INTRODUCTION

Under the EU Green Deal policy package, a set of new regulatory requirements addressing advanced sustainable performances to be matched by textile products entering the EU markets have been adopted. This incorporates notably the setting of EU carbon border tax policies, due diligence guidelines addressing human rights, greenwashing, and reporting to ensure more transparency in the supply chain. The EU Strategy for Sustainable and Circular Textiles (03/2022) will require further new regulations beyond 2030 on product sustainability criteria such as digital product passports, long-lived and recyclable, made as much as possible of recycled fibres, free of hazardous substances and produced in respect of social rights and the environment. This paper provides an overview on the European Green Deal package's specific required actions and measures for the global textile production value chains and provides integrated management solutions for the textile production sector. Selected certification and sustainability tools are introduced which will help to build up a sustainable supply chains to meet the upcoming demands. A classification of these tools will be presented.

The scientific research is conducted in respect to raising awareness towards the needed early transition actions on the establishment of a socially sustainable, CO<sub>2</sub>-neutral, and resource-saving textile value chain under the project EnaTex (German-Indonesian Partnership for Climate Protection – Energy Efficiency and Renewable Energies in the Textile Production Chain) under the funding axes Climate Protection and Energy Efficiency of the CLIENT II - International Partnerships for Sustainable Innovations program, funded by the German Federal Ministry of Education and Research (BMBF; FKZ 01LZ2005A-E).

## 2. MATERIALS AND METHODS

The policy research is based on a desktop study on the relevant and actual policy and law documents of the European Union and Germany. This paper is giving a narrative overview, and it is summarising the challenges of the regulations and relates them to management tools for ESG to meet the demands of the EU Green Deal.

## 3. RESULTS

### 1. *European key pledges for a sustainable and circular textiles policy framework*

To tackle the challenges of climate change, environmental and human rights, and supply security deteriorations, the European Union has put in place ambitious policies to transform its society



into a sustainable, climate-neutral, energy- and resource-efficient circular economy. By enacting the blueprint policy package of the EU Green Deal [1] in 2019, all member states of the European Union agreed on reframing the EU growth strategy towards an economic growth a) decoupled from resource use, b) accounting zero net emissions of greenhouse gases by 2050, and c) in the context of social fair conditions. The EU Green Deal is a main driver of the European Commission's strategy to implement sustainable development goals of the United Nation's 2030 Agenda [2].

This policy roadmap implies particularly the pledge to make sustainable goods the norm in terms of their whole life-cycle performances, stipulated further under the 2020 Circular Economy Action Plan [3], and the 2021 amendment of the EU Industrial Strategy [4]. The textile sector is defined as key product value chain to be addressed implying the fifth highest impact category for greenhouse gas (GHG) emissions, the fourth highest impact for climate and environmental damages and the third highest for water and land use from a global life cycle perspective [5]. Within the UN Sustainability Goals, the European Union is also placing increased priority to the social dimension (e.g., health and labor conditions, gender equality) within the global textile supply chains, which are under increased pressure of global production price competition and Covid-19 pandemic economic impacts.

The environmental, social, and economic challenges impose a high potential for systemic, sustainable, and circular-based actions, transforming the current textile linear economic model into higher sustainability and circularity [5]. Although the textile sector is contributing with a turnover of 162 billion EUR, employing over 1.5 million people across 160,000 companies and a production of 6.9 million tons of finished textile products in 2020 for the European industry, the import of textile products accounts for even higher quantities. In 2020, 8.7 million tons of finished textile products were imported in EU27, announcing 125 billion EUR of value [6]. Forecasts of the European Environmental Agency portray that the production and consumption of clothing and footwear in Europe will increase by 63% by 2030. In quantities, the expected 102 million tons textile consumption in 2030 will raise the negative impacts on environment, climate, and social conditions within and outside the EU if no transition path is enforced. For this reason, a concrete EU Strategy for Sustainable and Circular Textiles [6] with key actions for sustainable and circular textiles has been published in March 2022, which had been developed through public consultation amongst nearly 600 stakeholders from the textile full-lifecycle value chain, private consumers, public authorities, research, and the investment sector [7].



### 3.1.1. Indications by the EU Strategy for Sustainable and Circular Textiles by 2030

Under the EU Green Deal policy package, a coherent framework and a vision for the transition of the textile sector is set by the EU Strategy for Sustainable and Circular Textiles (03/2022), combatting the negative impacts of the textile production and consumption sector as it is the fifth highest impact category for greenhouse gas (GHG) emissions, fourth highest impact for climate and environmental damages, and third highest for water and land use from a global lifecycle perspective. The EU Strategy pledges, *“By 2030, that all textile products placed on the EU market are long-lived and recyclable, to a great extent made of recycled fibres, free of hazardous substances and produced in respect of social rights and the environment. Consumers benefit longer from high quality affordable textiles, fast fashion is out of fashion, and economically profitable re-use and repair services are widely available. In a competitive, resilient, and innovative textiles sector, producers take responsibility for their products along the value chain, including when they become waste. The circular textiles ecosystem is thriving, driven by sufficient capacities for innovative fibre-to-fibre recycling, while the incineration and landfilling of textiles is reduced to the minimum”* [6]. In this strategy, a set of new regulatory requirements addressing advanced sustainable performances to be matched by textile products entering the EU markets is presented. This incorporates specifically the setting of requirements for textile products under the Ecodesign for Sustainable Products Regulation, a ban of the destruction of unsold and returned textiles, binding criteria to avoid the release of microplastics, a Digital Product Passport for textiles with mandatory information on circularity and key environmental aspects and coherence, actions on the labelling sector for higher consumer trust, accompanied with other measures on trust raisings and extended producer responsibility in terms of circular economy actions. These new requirements are currently under consultation within the legislative draft proceedings to be placed under specific European legislator norms. Most of these requirements will come into force from 2030 for textile products entering the EU market. The following table categorises the drafted requirements for sustainable and circular textiles entering the EU market by 2030, stated in the EU Strategy for Sustainable and Circular Textiles (03/2022).

- “Ecodesign requirements” as main policy instrument is repealing the former Ecodesign Directive 2009/125/EC: The textile products need to be designed for an extended lifetime and increased durability. Towards higher recycling quotas, the material composition shall be changed accordingly by producers’ responsibility and the recycling sector will be addressed to boost innovation and implementation on sorting and upstream recycling technologies. Further voluntary schemes as EU Ecolabel criteria for Textile Products shall receive a higher market outreach for more transparency, and the state of the issue shall also be environmental footprint of apparel and footwear products by 2024. Synergizing elements as mandatory criteria for green public procurement, the support of the industry



to substitute/minimize hazardous substances used in textile products, and achieving zero pollution through revisions of “The Industrial Emission Directive” and “BAT Reference Document for the Textile Sector” will further push eco design performances.

- “Stopping destruction of unsold, returned textiles” shall combat the non-recycling of textile products: new regulations will push large companies for higher transparency to publish the number of products they discard or destroy, as well as ban the destruction of unsold textiles. Further digital tools shall be supported to be developed to avoid e-commerce returns and enabling to adapt on consumer needs.
- “Microplastic pollution” shall be addressed under European norms within the ecodesign directive in order to bind and stop/reduce diffuse release of microplastics in the environment. It is expected to be in place for the second half of 2022. This obligation shall be performed in manufacturing processes and at pre-washings at industrial sites. Clear information shall be made transparent under Labelling and innovative materials will be portrayed.
- “Transparency” as a key element to proof environmental performances: the European requirements for textile products placed on the market will be enforced through the Digital Product Passport for textiles with mandatory information on circularity and key environmental aspects.. This will be further regulated with an amendment of the Textile Labelling Regulation under the Energy Labelling Framework Regulation (EU/2017/1369) and the European Product Registry for Energy Labelling (EPREL). At a bare minimum, information on sustainability, circularity parameters and the place of origin where manufacturing takes place shall be portrayed. The specific criteria will be published. The long-term goal is to establish a Digital Label.
- “Trust building on Consumers Sustainability” by providing guarantees and claims: As an example, at point of sale, consumers will receive granted commercial guarantees on durability. In case of EU-label, type I ecolabel, or EU legislations, environmental claims can be raised if the performances is not in compliance to the regulations. Also, in terms of other voluntary sustainability labels, stricter transparency standards are followed and checked, e.g., through a third-party or public authority verification.
- “Extended EU producer responsibility” shall be enforced to decouple textile waste generation from sectoral growth. This area will provide rules for textiles with eco-modulation and fees for non-compliance.

### 3.1.2. The EU’s Carbon Border Tax as driver to defossilize global value chains

As the textile sector is a global value chain issue, producers importing goods to the EU will have to take notice, if they are falling under the EUs Carbon Border Tax from 2026 onwards, which means that importers and non-EU manufacturers get invoiced for the carbon emissions caused by the goods and materials they place at EU market. This Carbon Border Adjustment Mechanism



(CBAM) will be reviewed in 2026 and assessed whether to extend it to more sectors. If the textile sector falls under the CBAM, textile importers will be obliged to buy carbon import permits per ton of CO<sub>2</sub> imported by the product. The price is bound to the domestic carbon price paid by EU producers. If the importing country has a carbon-pricing regulation comparable to the EU system, double taxation will be excluded.

### 3.1.3. Additional Regulation with Respect to the Sustainable Transformation Path of the European Union

In addition to the Circular Economy Strategy, several other EU regulations important to the textile industry are being initiated. They are part of the EU Green Deal and are expected to enhance the transformation path for sustainable businesses. The planned guidelines on proposal for a Directive on Corporate Sustainability Due Diligence (CSDD) [8], the Corporate Sustainability Reporting Directive (CSRD) [9] and a guideline on Greenwashing [10] are briefly presented here.

On February 23, 2022, the Commission approved a proposal for a *Directive on Corporate Sustainability Due Diligence (CSDD)* [8]. The aim of the due diligence directive is to embed human rights and environmental considerations in the business operations, including supply chains. The central requirement of the directive for European companies is a mandatory analysis of human rights risks in their value chain. All human rights risks must be identified and assessed. Measures must be defined if risks are identified. Risks arise not only from child labor, the violation of women's or minorities' rights, inadequate occupational safety, insufficient pay, or from illegal land grabbing, but also, for example, insecure workplaces or new technologies [11]. Environmental risks must also be considered, as the destruction of natural resources violates human rights (e.g., access to clean water). Remedies for human rights violations must be defined. Mandatory grievance mechanisms in value chain companies help to enable enforcement of human rights due diligence by affected parties. It is expected that the guidelines will apply to all European companies with 500 or more employees and companies in high-risk sectors (this includes textiles and apparel) from 2025. This directive will force EU countries that have not yet introduced their own due diligence laws to implement the directive in their own legislation in the following years and to adapt existing laws. France, the Netherlands, and Germany, for example, already have their own due diligence laws in force.

In order to obtain transparency about companies, their impact on society, and an overview of their value chain, a *Corporate Sustainability Reporting Directive (CSRD)* has been adopted since April 2021. It will come into force in 2024, which means that 2025 will be the first year of reporting [9]. The reporting guidelines address companies that meet at least two out of the following criteria: €40 million in net turnover; €20 million on the balance sheet; 250 or more employees. The



existing reporting guideline (non-financial disclosure) will thus be tightened up and sustainability reporting placed on an equal footing with financial reporting. This is in line with sustainable finance disclosure regulation and the EU taxonomy regulation. Ecological factors to report include climate change mitigation and adaptation, water and marine resources, resource use and the circular economy, pollution, biodiversity, and ecosystems. The reporting guideline follows the recommendations of the Task Force on Climate-Related Financial Disclosures. Social factors span human rights, fundamentals of freedom, democratic principles and standards, non-discrimination, and gender equality, e.g., equal pay for equal work, training and skills development, employment, and inclusion of people with disabilities, good working conditions related to wages, social dialogue and worker participation, and occupational safety and health. Governance factors to report are business ethics (anti-corruption and anti-bribery policies), corporate political commitments and lobbying activities, disclosure on management and their pay, compliance and risk management systems. A double materiality analysis must be presented within the reporting. In the future, material topics of the company's own business activities must include the financial significance for the company (outside-in) and the impact on society (inside-out).

Finally, a directive is being developed to stop greenwashing. The Proposal for a Directive on Empowering Consumers for the Green Transition and Annex was published on March 30, 2022. Consumer protection regulations will thus be updated. Any form of advertising for a "green" product or service must be backed up with data. This will stop the bad practice of continuing to advertise and deceive consumers with marginal actions, such as a low percentage of recycled plastic in new products or other questionable practices [10].

All the guidelines introduced above will be supplemented by a Sustainable Finance Disclosure Regulation and the ESG taxonomy. These guidelines, which cannot be all described here, relate to the financing of investments for companies to also change the financial flows towards sustainability [12]. The EU Taxonomy Regulation, its draft is currently still under development, gives criteria for a basis for the allocation of funds and loans [13]. Although all these rules only apply to companies that have their headquarters in Europe, their globalized value chains will bring the requirements to Indonesian companies.



### 3.2 The Transformation into a Sustainable Business

#### 3.2.1 Important Organizational Tools for Comprehensive Sustainability Management

Companies in the textile and apparel industry in Indonesia need to prepare strategically for the changes with comprehensive, sectoral sustainability management. Corporate (social) responsibility (C(S)R) as it is called in Europe, or the Management of ESG includes a strategic management approach, related to the company characteristics, based on stakeholder dialogues and risk management, and a double materiality analysis. CR must analyze the upcoming threats related to climate change and climate disasters, human rights, and other sustainability factors and should identify business cases for sustainability while following sustainability goals. Assessing how resources and raw materials may be affected by upcoming changes is important to understand the transition path of the business. For example, it is discussed whether it will be too hot in some countries to work in the fields. This can affect the cotton supply. Investments in ESG may generate business cases and increase resilience of a company: reductions of emissions and waste goes along with economic benefits; investments in human capital correlate with quality and customer satisfaction; compliance with applicable laws and overarching policies in anti-corruption, human rights due diligence, and environmental laws generate trust among customers and investors. Perceived assumption of responsibility makes a company attractive to customers and employees [14].

Guidelines, such as ISO 26000 [14] and UN guidelines on human rights [11], define and provide guidance on how to implement ESG requirements in corporate management. Additional OECD guidelines for due diligence processes of companies, such as the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment & Footwear Sector [15], will give guidance on sectoral basis. The Global Reporting Initiative (GRI) provides manuals on how to report and describe relevant indicators related to ESG. It is a multistakeholder guideline in close accordance with the introduced Corporate Sustainability Reporting Directive (see above). With three universal standards, sectoral standards (textile is not yet available), and the topic standards identified material topics, GRI is designed as a modular system. Many details on reporting and the indicators can be downloaded for free [16]. A materiality analysis is the basis for selecting and reporting the indicators of GRI.

A risk management approach related to ISO 31000 [17] and the double materiality analysis as GRI describes it, are thus of highest importance, not only related to the Corporate Sustainability Reporting Directive but also to guide the company to a successful thriving future in insecure markets. Central are the following starter questions: What is the core business of the organization? What are the core processes? How are these affected by stakeholder expectations





and changes in the market? What is the impact of the company on society and environment? Which opportunities are given to realize a business case of sustainability based on stakeholder expectations and/or environmental improvements?

Based on the risk analysis and the double materiality analysis, additional tools and measurements to ensure a sustainability in the own company can be chosen. Common are management systems and product certification.

- Common management systems for sustainability: ISO 9001 for quality management [18], ISO 14001 environmental management [19], ISO 50001 energy management [20], ISO 45001 management of occupational safety and health [21]. Third party audits will validate the effective implementation. To ensure a comprehensive compliance management related to legal requirements—especially in large companies—ISO 37301 is the right instrument [22].
- Certificates refer to products and their related processes. Koszeska describes different classification schemes related to evaluation criteria, such as social or environmental, the object: producer or product, type of verification: self-declaration or third-party audit, and the geographic scope: global, national, or regional. The Grüne Knopf®, introduced by the German government, is a national certificate which covers social and environmental factors of at least tier 1 and tier 2. Other classifications are related to the stage in the product's lifecycle, e.g., single stage as production of the fibre (organic cotton, ...), multi-attribute stages, such as GOTS covering almost the whole lifecycle before the consumer, or cradle to cradle, which is related to the circular economy approach [23]. More than 120 certificates and legislation are described in the textile sector [24].

### 3.2.1 Related Expectations on Corporate Culture and Human Resource Management

With the introduction of new management models or certificates, leadership and the culture in the company will necessarily change. New skills and competencies among employees must be developed. For example: Company A would like to replace the previous environmentally harmful dyes with more environmentally friendly dyes. However, it is not yet clear how the customers' quality requirements for the right color shade and color fastness can be guaranteed. This means that resources, new dyes, as well as time and further training must be made available in order to implement the necessary process changes and to achieve the desired quality again. The commitment of the employees is necessary so that process changes can be implemented quickly and lead to successful products. This means that management must first convince employees that sustainability is a crucial factor for the company's success. With the awareness of the importance of sustainability, employees can more willingly accept the additional burdens



imposed by change processes and will not show reactance or hidden resistance. Ideally, through participation employees develop during the change processes so that they, and not just management, also become important drivers and innovators for sustainability. At the same time, however, it is understandable that employees also seek that their increased commitment should be respected and valued.

The changes in the direction of sustainability have a major impact on the entire company. It is not only about the introduction of management systems; it is about the fact that each employee also has to contribute to the transformation in the organization. This has also affects the human resource management and organizational learning.

## DISCUSSION

The regulations from the EU Green Deal are described by financial analysts and management consultancies as a "grand awakening" or "game changer." This European coherent policy framework has been put into place in 2022 and pledges (by 2026) concrete requirements for textile products entering the European markets. The EU policy framework imposes a high potential for systemic, sustainable, and circular-based international actions, transforming the current textile linear economic model into higher sustainability. A Digital Product Passport for textiles with mandatory information on circularity and key environmental aspects, as well as coherence actions, shall decrease the negative environmental, climate, and social impacts from the textile sector on the global value chain. Further drivers for transforming the current textile linear economic model into higher sustainability and circularity shall be enabled through activities on raising awareness of producers' responsibilities and financial obligations via the instrument of EU's Carbon Border Tax as a supplementary driver to defossilize global value chains when the textile products do entering the EU market.

The current disruptive developments require strategic responses from companies' management that are in international value chains and want to continue to compete in the market. For the Indonesian textiles and apparel industry, this is both a threat and an opportunity. New factories for the apparel industry are being built everywhere in emerging markets, e.g., in Cambodia, Vietnam, and Ethiopia. If Indonesia wants to hold on as a textile producing country, companies need to improve quickly and invest in the technical training of employees, sustainable value creation via efficient machinery, and environmental protection. In order to keep the textile industry sector in the country, investment in environmentally friendly and efficient technologies is necessary to remain competitive while maintaining high quality. There are good opportunities here, if companies take up the challenges to the circularity in projects.



Indonesia has a good basis in Human Resource Management and is much further ahead than many other Asian countries in terms of human rights due diligence. Minimum wages are higher than in all other Asian countries [25], and gender equality is well advanced [26]. Indonesian companies should draw attention to that, and show that Indonesia is a country worth investing in. Companies that have committed to ESG criteria may experience benefits in several areas, including access to investor money, lower capital market costs, higher employer attractiveness, and reduction of uncertainty in the value chain. These are just a few effects that have a positive payoff and increase resilience.

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