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Multinational corporation supplier transparency: A review of msme and developing economy participation in global value chains using corporate social responsibility reporting

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MULTINATIONAL CORPORATION SUPPLIER TRANSPARENCY: A REVIEW OF MSME AND DEVELOPING ECONOMY PARTICIPATION IN GLOBAL VALUE CHAINS USING CORPORATE SOCIAL RESPONSIBILITY REPORTINGBy Kathryn Lundquist¹, 2023*(updated 2025)***Abstract:**

With growing consumer concerns about the environmental and social impacts of their purchases, some multinational corporations (MNCs) have begun publishing lists of their first-tier and other upstream suppliers with varying levels of detail and analysis in Corporate Social Responsibility (CSR) reports to increase transparency. Going beyond traditionally used national and international input-output datasets, this paper presents a novel dataset and analyzes characteristics of actual global value chain (GVC) participating factories. Drawing from CSR reports of twenty multinationals identified using the Forbes 2000 list of publicly traded MNCs and covering over 10,000 supplying factories in the apparel, accessories, and footwear sectors, it develops summary statistics on supplier location, factory size, and employee gender distribution. The insights offered provide a description of participation in MNC supply chains by firm size, income level, and workforce gender composition—firm-level characteristics that are generally unavailable in official statistics and often accessible only behind paywalls of private information and analytics providers.

WTO - Internal

JEL codes: F23; L25; M14; J16**Keywords: Multinational Corporations (MNCs); Supplier Transparency; Corporate Social Responsibility (CSR) Reporting; Global Value Chains (GVCs); MSMEs; Supply Chain Disclosure; SMEs**

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¹ World Trade Organization

INTRODUCTION

Multinational Corporations (MNCs) and their global value chains (GVCs) have become pivotal to modern production and trade, connecting enterprises across borders in complex webs of suppliers and contractors. Yet surprisingly little is known about the participation of micro-, small- and medium-sized enterprises (MSMEs) in these production networks. Official statistics provide only a fragmented view since firm size data are largely unavailable, and those sources that provide such information typically do so with a time lag and only for specific regions or economies (e.g., the Asian Development Bank or the OECD).

This leaves questions about what extent MSMEs are involved in global value chains, and the level of diversity, both geographic and demographic, of suppliers. Are manufacturing contractors concentrated in large factories within low-cost economies, or do smaller suppliers play a significant role? And how could new data sources help us better understand the complex makeup of supply chains controlled by multinational corporations (MNCs)?

Other studies have relied on data from bills of lading, customs records and administrative data (Herkenhoff, 2021; Urena et al., 2018, 2021 and 2022), while still others have reviewed surveys such as World Bank Enterprise Surveys (Alam et al., 2017; Lopez Gonzalez et al., 2019; Rigo, 2017; Urata, 2021) or case studies (OECD, 2008; Urata, 2021). Leading GVC scholars, including Gary Gereffi, Penny Bamber, and Karina Fernandez-Stark, have combined UN Comtrade data with firm-level information—and sometimes interviews—to analyze GVC geography, stakeholders, and production upgrading processes (Fernandez-Stark & Gereffi, 2019; Gereffi, 2003). Perhaps most closely related to this paper is Julia Cajal-Grossi and her co-authors' work on the Bangladeshi garment sector, which used exporter-importer customs data to examine supplier selection and its impact on buyer choice and profit sharing (Grossi, 2016), as well as the benefits and challenges of relational GVCs, particularly for developing economies (Boudreau, Cajal-Grossi, Macciavelli, 2023). While insightful, gaps in the understanding of the granular make-up of GVCs remain, gaps that Corporate Social Responsibility (CSR) reports and in the future Environmental, Social and Governance Reporting (ESG) could fill.

This working paper adds to this literature by using a new dataset based directly on initial voluntary CSR reporting in 2022 from MNCs about their supply chains. Although not standardized, these reports sometimes contain data on suppliers and their employees. This paper reviews summarized statistics from publicly available MNC CSR reports to identify the extent of MSME involvement in GVCs, specifically MNC value chains, and to analyze other characteristics, including geography and gender. The analysis highlights the prevalence of MSMEs in these GVCs, particularly apparel, and the inverse relationship between income levels and factory sizes.

The paper begins with an introduction to supply chain transparency and CSR reporting, including an update on global CSR reporting developments since this study was first drafted in 2023. It then describes the dataset constructed from CSR reports and the pertinent information extracted. Next, summary statistics based on this data are presented, offering direct insights into a sample of global value chains primarily in the garment sector with a focus on supplier location, firm size, and employee gender characteristics.

BACKGROUND: THE ORIGIN AND EVOLUTION OF CSR REPORTING IN GLOBAL VALUE CHAINS

MNCs historically have not shared supply chain information openly, sometimes for competitive reasons and sometimes due to the sheer complexity of supply networks (Bateman and Bonanni, 2019). Recently, CSR reporting, and now ESG reporting, has been growing in its use and application with many of the world's largest companies reporting this information (KPMG, 2024). Increasing supply chain disruptions from environmental and geopolitical sources have heightened the demand by investors, corporations, and policymakers to fully understand where and from whom all relevant inputs are sourced. For example, following the March 2011 tsunami and Fukushima nuclear disaster, Toyota decided to map its entire supply chain and assess vulnerabilities, ultimately developing a database of more than 650,000 direct and indirect suppliers (Leonard, 2021; Sodhi and Choi, 2022; Webb, 2016). The benefits of supply chain transparency are increasingly touted by business experts as a means of hedging against unforeseen disruptions (Shopify, 2022; Forbes, 2021).

CSR reporting has also become mandatory in some jurisdictions. The European Union issued its Non-financial Reporting Directive in 2014 for companies with more than 500 employees, requiring that information be shared publicly about social and employee matters, supply chains, and environmental matters (European Commission, 2017). The EU has since expanded this reporting to the Corporate Sustainability Reporting Directive (CSRD), requiring more businesses to report and focusing information on environmental sustainability (European Commission, n.d.). ESG reporting has been mandatory in Malaysia since 2016, requiring information related to climate and sustainability governance but also including labor data such as number of employees with percentages on gender and age (Bursa Malaysia, 2015). Other economies are similarly moving towards ESG reporting. In 2026, Brazil will require mandatory ESG reporting (Segal, 2023) and three of China's stock exchanges will require ESG reporting in 2026 (UN Environment Programme, 2025). Discussions have been underway in other economies as well, including Canada and the United States (AMCS Group, 2024).

Beyond supply chain risks for businesses and mandatory reporting requirements, growing consumer concerns about the origins and impacts of their purchases have led many MNCs to adopt greater transparency (Bateman and Bonanni, 2019; Deloitte, 2014). These pressures are not new; corporate social responsibility (CSR) dates back to the 1800s with the industrial

revolution and early concerns over employee well-being (Carroll, 2008). Today, CSR reporting typically emphasizes transparency and disclosure on issues important to consumers, including environmental sustainability and labor practices such as forced or child labor.

Given these consumer concerns, some MNCs in specific sectors are more likely than others to publish supplier lists. Voluntary transparency reports contain varying data depending on the sector, often related to supplier location and function. For example, food and beverage companies like Nestlé and PepsiCo publish supplier lists for transparency related to palm oil sourcing and packaging suppliers; electronics firms like Apple, Dell, and HP provide supplier lists to boost environmental transparency and investor confidence; and aerospace manufacturers disclose supplier certifications for aircraft parts. While the first three categories mainly report the name and location of suppliers, supplier lists published by MNCs in consumer-facing apparel and home goods sectors more often focus on labor rights transparency. Consequently, apparel sector supplier lists typically include details about factory size, number of employees, and other worker characteristics.

This specific disclosure of labor-related information in the apparel sector originated in the 1990s, following public outcry over sweatshop labor at companies like Nike and Levi's (Doorey, 2008). Tragic events such as the 2013 collapse of Rana Plaza in Dhaka, which killed 1,132 people, further pushed apparel, footwear, and personal accessories firms to disclose supplier data. Nonprofits like Fair Factories Clearinghouse (USA) and Fashion Revolution (UK) have since emerged to facilitate transparency and labor standards compliance, helping MNCs aggregate and disclose supplier information to consumers. According to Fashion Revolution's research, 48 % of apparel brands now disclose their first-tier suppliers (Fashion Revolution, 2022).

Building on this increasing supplier transparency, this paper examines global supply chain participants in apparel, footwear, and accessories more closely by reviewing a sample of corporate supplier disclosure lists.

DATA

Using the Forbes 2000 list of the World's publicly traded MNCs in 2022 to identify top apparel and home goods companies, data for this research were identified and aggregated from 20 MNC supplier disclosure lists that included factory employee numbers, either as employee counts or number ranges. The sectors that included the greatest number of published suppliers lists with employee statistics were the apparel, footwear and personal accessories industries. Although some MNCs in areas like groceries do publish information with labor-related information, only two firms (Sainsbury Food and Waitrose, both in the United Kingdom) were identified with these data and consequently they were excluded from the general analysis (see Box 2 for more information on these two companies). Similarly,

apparel, footwear and accessories corporations like Gap or Target that provide factory lists, but not employee indications, were excluded from this review. Half of the selected apparel, footwear and personal accessories MNCs in this database are headquartered in the United Kingdom or United States, with three from Germany and the remaining seven from Australia, Japan and five other European economies. A full list of the MNCs reviewed is available in the Appendix.

After aggregating the information from the various supplier lists published in Excel or PDF formats, data were cleaned in order to remove duplicate factories based on name and address and to standardize information. More than 10,000 unique factories were included in the resulting database with a range of publication dates, starting with November 2019 information from Levi Strauss up to information from August 2022 for H&M. Voluntarily distributed supplier lists published by MNCs appear to be published and updated irregularly, although some MNCs provide information as often as every six months.

Information on the size of the factories' employee base were provided in different formats requiring standardization for comparison. For example, some reporters listed the exact number of employees at each location at the time of information collection, whereas others differentiated ranges of the number of factory employees by every 100, 500, 1000 or other number of workers. In order to develop a range that could provide information on small- and medium-sized enterprises (SMEs) to compare to large enterprises, data were divided into small, medium and large categories for analysis. Small firms were defined as those with 100 or fewer employees, medium firms defined as those with more than 100 but less than or equal to 500 employees and large firms as those with more than 500 employees. The maximum range of employees for large firms includes a handful of factories with more than 10,000 employees and one with more than 16,000 employees in Bangladesh (A.K.M. Knit Wear Ltd.).

In addition to the number of employees, about half of the MNC supplier lists reviewed for this note also included data on employee gender characteristics, either the number or share. This information was also standardized, with number of female and male employees converted to shares for comparison purposes wherever this information was available.

Product descriptions from the reports also varied in language and required standardization, with categories such as "shoes" redefined as "footwear" or "clothing" as "apparel". As shown in Table 1, the majority (more than 60%) of the data refer to apparel production factories followed by footwear (11%) and accessories (8.9%).

Table 1: Data by product category

Product	Number of Factories	Share of total
Apparel	6,325	60.7%
Footwear	1,143	11.0%
Accessories	923	8.9%
Home	592	5.7%
Textile	425	4.1%
Gear ¹	206	2.0%
Raw Material	88	0.8%
Beauty	66	0.6%
Service Provider ²	37	0.4%
Product not identified	616	5.9%
Total	10,421	100%

¹ The term "Gear" refers to sporting goods.

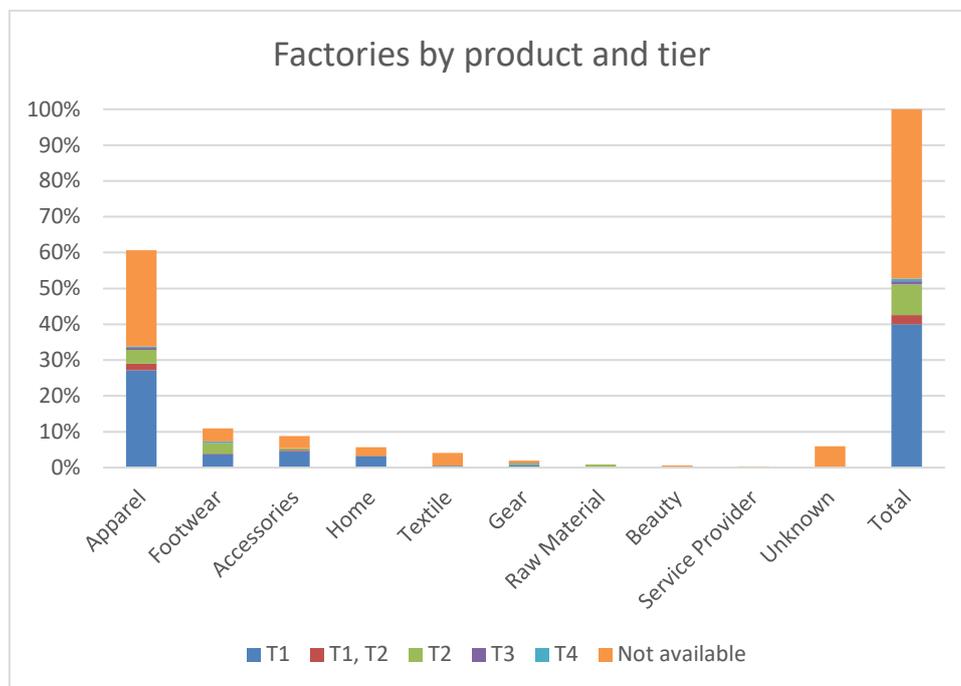
² "Services Provider" includes packing and shipping suppliers.

Note: Analysis of data from the author's MNC CSR report dataset.

Roughly half of the MNCs also provided information on the tier of the supplying factory (see Figure 1). Although most of the information provided related to Tier 1 or final goods stage production suppliers, five MNCs also provided information on Tier 2 (such as fabric, textile or leather providers)⁴, or even as far up the supply chain as Tier 3 and 4 production (e.g., yarn producers and raw material extractors for spinning) for Puma and Lacoste. This is in line with other findings that the largest share of fashion brands that disclose supplier lists publish first-tier manufacturers or facilities that focus on production, sewing, cutting and finishing for final

shipment (48%), with occasional information on processing facilities and raw material suppliers ([Fashion Revolution, 2022](#)). Apparel sector factories at every stage of production had the most information provided.

Figure 1: Information by product category and tier



Note: Analysis of data from the author's MNC CSR report dataset.

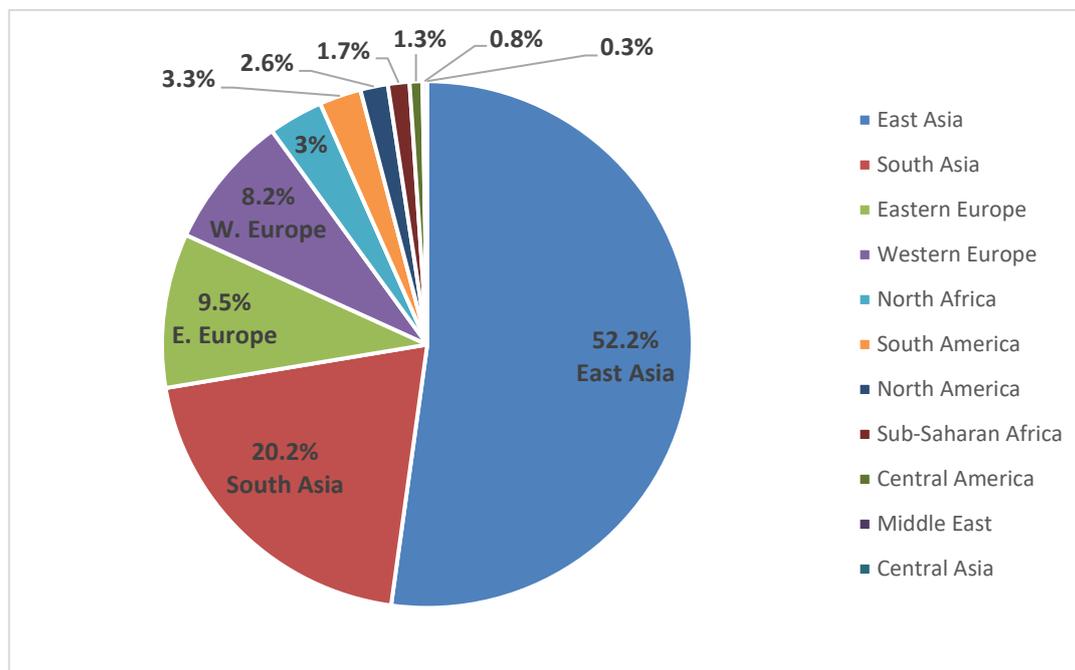
Of note, some MNCs also provide information such as the number and share of migrant workers at their supplying factories; whether there is a collective bargaining agreement in place for the employees at that location; the share of employees covered by any collective bargaining agreements; or whether there is a trade union or workers committee. Information for these variables were provided too infrequently and with too much variation in format, therefore it was not included in this research.

FINDINGS

Based on the dataset developed for these 20 multinationals, summary statistics are provided regarding location, number of employees by location and gender.

To begin with, disaggregating the factories by geographic location confirmed what is already well-known: that the leading regional location for apparel production is East Asia (Fernandez-Stark, Bamber, Couto, 2022; Frederick, Gereffi, 2011). This was followed by factories in South Asia and Eastern Europe (Figure 2). China is the top location for global apparel and accessory factories, with nearly one third of all factories in the dataset (31.9%). India (8.8%) is the economy with the second largest share of factories followed by Viet Nam (8.6%), Türkiye (8.3%) and Bangladesh (7.2%).

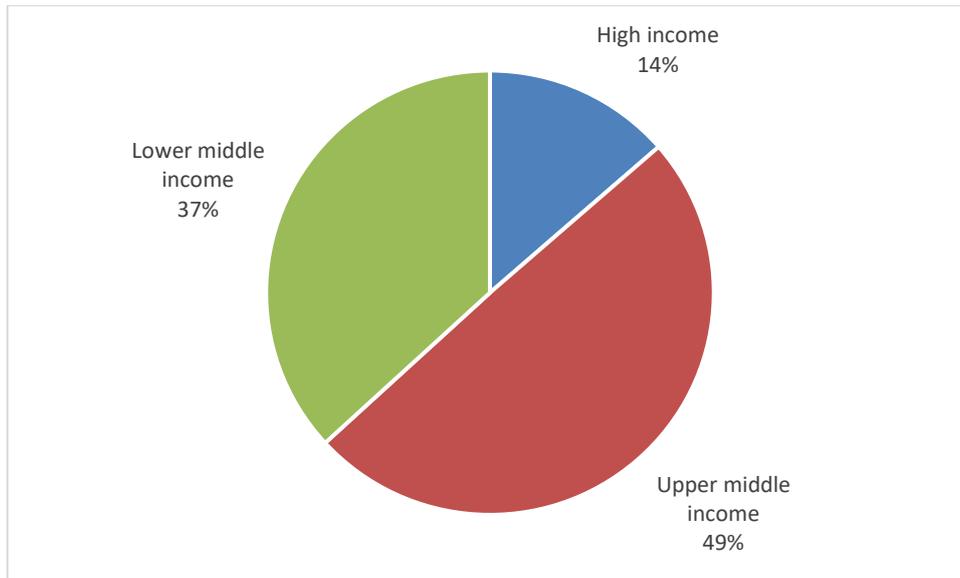
Figure 2: Share of factories by region



Note: Analysis of data from the author's MNC CSR report dataset.

In terms of level of income, nearly half of factories (49%) were located in upper middle-income economies as defined by the World Bank (Figure 3). By level of income and region, the largest shares of factories were found in upper middle-income economies in East Asia (36.3) and lower income economies in South Asia (20.2%). The next greatest share of factories were in low-income East Asia (12.5%) and upper middle income Eastern Europe (8.7%). In upper income economies, the majority of factories were in Western Europe (8.1) followed by upper income East Asia (3.4%) and North America (1.2%) (see Table 2). Low-income economies were rarely noted as the site of production (0.4%). These statistics confirm that upper and lower middle income Asian economies are the primary locations where MNCs have chosen to source finished apparel, footwear and accessories, in line with other input output tables and official trade statistics (ASEAN-Japan Centre, [2020](#)).

Figure 3: Share of number of factories in all observed economies by level of income



Note: Analysis of data from the author's MNC CSR report dataset.

Table 2: Share of factories by region and income level

Income Level	Region	Share of total factories
High income		13.5%
	Western Europe	8.1%
	East Asia	3.4%
	North America	1.2%
	Eastern Europe	0.8%
	Middle East	0.02%
	South America	0.02%
	Central Asia	0.02%
Upper middle income		49.4%
	East Asia	36.3%
	Eastern Europe	8.7%
	South America	2.5%
	Africa	0.7%
	Central America	0.5%
	North America	0.5%
	Europe	0.1%
	Central Asia	0.01%
Lower middle income		36.7%
	South Asia	20.2%
	East Asia	12.5%
	North Africa	3.3%
	Central America	0.3%
	Middle East	0.2%
	Africa	0.2%
Low income		0.4%
	Africa	0.4%

Note: Analysis of data from the author's MNC CSR report dataset.

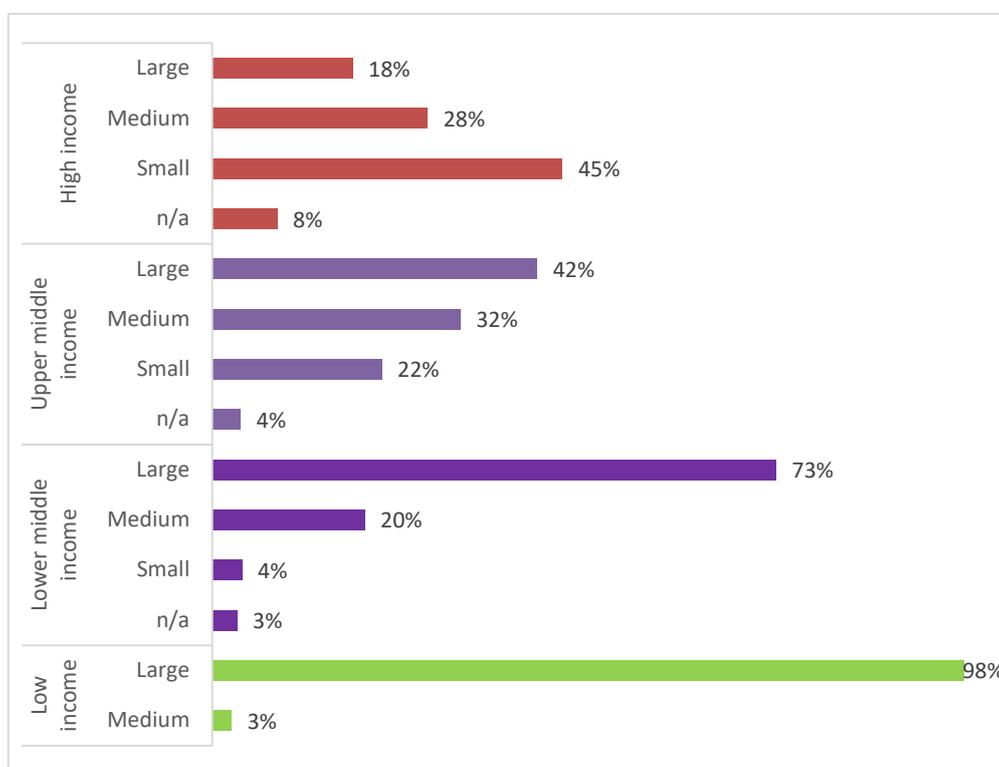
Reviewing the share of factories by firm size and income level provides some interesting insights into how size might matter for different types of suppliers. Small factories with 100 or fewer employees made up nearly one fifth (18%) of all factories and medium-sized factories with between 101 and 500 workers were more than a quarter (27%) (see Table 3). This shows the significance of firms of all sizes within these supply chains.

Table 3: Share of data by firm size

Factory size category	Count of factories	Share of total
Small (≤ 100)	1,921	18%
Medium (101 - ≤ 500)	2,807	27%
Large (> 500)	5,261	51%
Size not indicated	432	4%

Note: Analysis of data from the author's MNC CSR report dataset.

The size of factories varied significantly by income level, with the size of firms decreasing relative to income level. For example, within high income economies nearly half (45%) of observed factories have employment levels equal to, or less than, 100 employees (Figure 4). This is compared to lower middle-income economies and low-income economies where 74% and 93% respectively of factories have more than 500 employees. And in the low-income economies there was not a single small factory. The lower the level of income, the fewer small firm participants appeared to be part of these apparel, footwear and accessory value chains.

Figure 4: Factory size by level of income (share)

Note: Analysis of data from the author's MNC CSR report dataset.

Box 1 - Why Bangladesh?

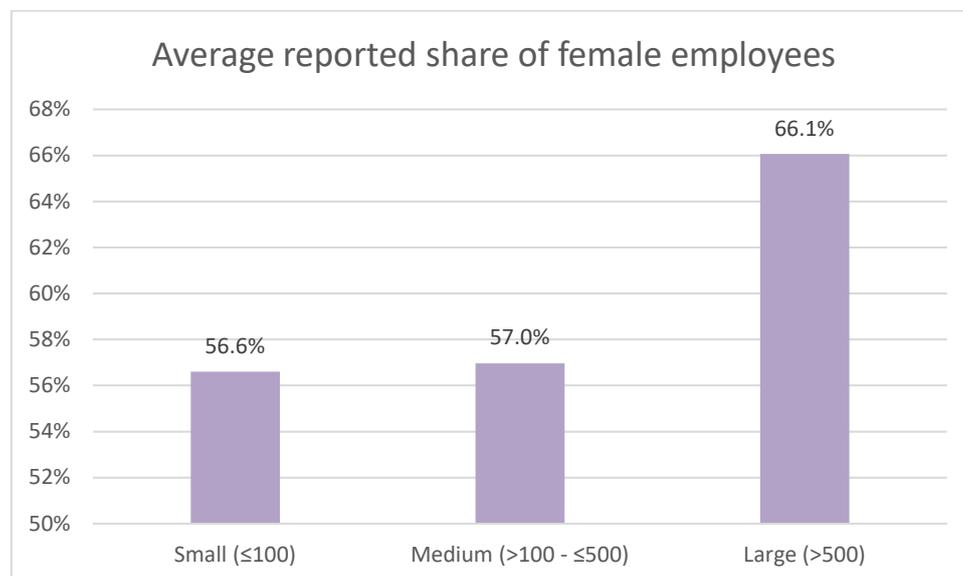
The largest share of low-income apparel, accessory and footwear factories are located in Bangladesh (7.2%) followed by Cambodia (2.6%) and Myanmar (1.1%) with a smattering of factories in Lao, PDR; Madagascar; Ethiopia; and Lesotho. The question emerges, how did Bangladesh manage to establish itself as the largest low-income participant in apparel, footwear and accessories GVCs supplying MNCs?

The apparel and ready-made garment (RMG) industry in Bangladesh is a relatively recent phenomenon. Following independence in 1971, Bangladesh was at the bottom of the global income scale (Sattar, [2022](#)) with limited industry or exports except for jute cultivation (BGMEA, [2020](#); Daily Star, [2022](#); Hosono, [2013](#)). Bangladesh also had a trade policy focused on import substitution with high import tariffs and a focus on domestic production to reduce reliance on foreign products. Two separate entrepreneurs in the Bangladesh tailoring industry took the first steps to introduce the RMG industry to Bangladesh, Mohammad Reazuddin and Noorul Quader, both of whom laid the groundwork for the expansion of the export-led RMG industry in Bangladesh. As one of only five Bangladeshi tailoring businesses in the 1970s, and despite reported discouragement from export ministry officials, Mr. Reazudin used various promotion strategies for his "Reaz Shirts" and successfully convinced the Bangladesh Minister of the newly established Ministry of Textiles & Jute to allow the export of shirt samples to France in 1978. This led to a successful delivery of 10,000 Reaz Shirts to a buyer in Paris (The Business Standard, [2022](#); Khan, [2022](#)). Separately, the entrepreneur and former government official, Mr. Quader, worked with the Republic of Korea's Daewoo Group to establish Desh, a completely export-oriented garment manufacturing enterprise. Daewoo, which was blocked from the U.S. market, was looking for alternative garment factory locations to comply with U.S. restrictions. Daewoo not only set up a training program for 130 Bangladeshi garment workers but also advised Desh on trade procedures, such as the bonded warehouse system used in the Republic of Korea, thus contributing to Desh's ensuing export success (NPR, 2013). Between these two entrepreneurs, the Bangladesh RMG industry was initiated.

Beyond bonded warehouses, trade policy played an important role in the further development of the Bangladeshi RMG industry. First, the Bangladesh government allowed for duty-free import of inputs, a critical component given that Bangladesh, to this day, only produces final products in the garment supply chain. Mr. Quader was also permitted to use back-to-back letters of credit to pay for imported inputs directly from his export transactions, which gave him the necessary financial liquidity to trade (Hosono, [2013](#); Sattar, [2022](#)). Lastly, the 1985 Multi Fiber Arrangement (MFA) as well as preferential access to the EU market further incentivized the continued development of the industry and attracted investors (Alam, [2017](#); Hosono, [2013](#); Swazan, [2022](#)), thereby sustaining the development of the Bangladesh RMG industry.

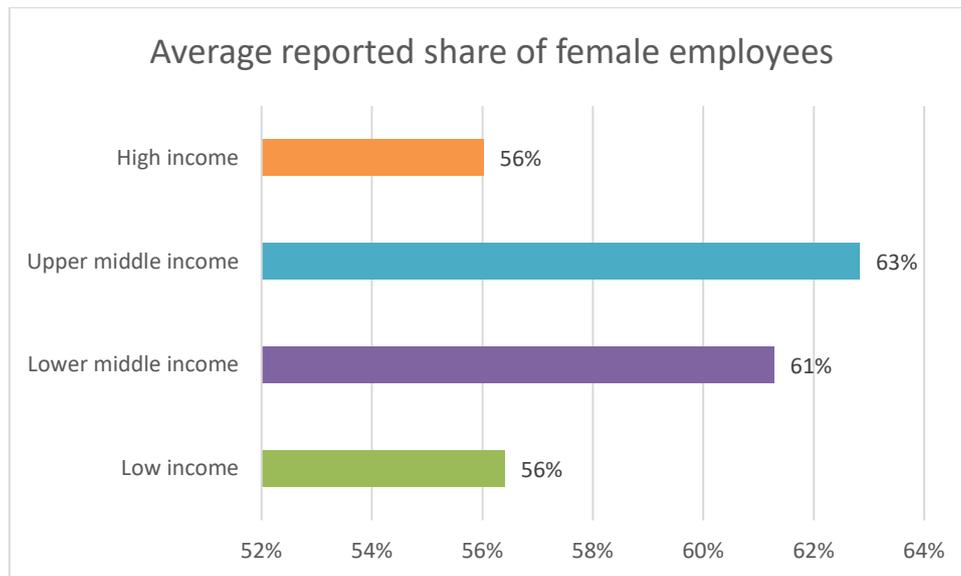
Another interesting aspect of these data are the available gender characteristics of employees for some of the factories. Ten of the included MNCs, accounting for 41% of the factories reviewed, provided gender disaggregated statistics. Based on this information, more female employees were reported on average for all factories reviewed (61.1% of all employees), with large factories of 500 employees or more reporting a greater share of female labor force (66.1%) compared to factories with 100 or fewer workers (56.6%) (see Figure 5).

Figure 5: Average reported share of female employees by size of factory



Note: Analysis of data from the author's MNC CSR report dataset.

Going further into the gender breakdown, the share of the labor force that are women varies both by the economy and level of income. Within the available data, factories in both high- and low-income economies reported lower levels of female employment (56% of the workforce) compared to factories located in upper and lower middle-income economies (63 and 61% respectively) (Figure 6).

Figure 6: Share of female workforce by level of income

Note: Analysis of data from the author's MNC CSR report dataset.

Going down even further to the economy level, for those economies with at least 50 reporting factories, there is a range of average female employment (see Table 4). Tunisia came in with the highest reported share of women employees in apparel, footwear and accessories factories (86.4%) followed by Cambodia (76.7%) and Indonesia (71.3%). The economies with the lowest reported shares of female employment included the Republic of Korea (32.2%), India (38.3%) and Türkiye (49.4%). Combined with the previous information that factories in high-income economies tended to be smaller, these statistics might indicate that larger factories in middle-income economies rely more heavily on female employment, whereas smaller firms in high-income economies have a more even gender balance. Granted, these are all relatively small samples of factories. For example, in Bangladesh in 2022 there were more than 4,000 garment and related factories according to BGMEA ([BGMEA | Home](#)), whereas in this sample there are only 200 (or roughly 5%) of factories for review. Even bearing this caveat in mind, these sample statistics do seem to indicate some geographical differences.

Table 4: Average reported share of female employees by economy with at least 50 reporting factories

Economy	Average reported share of female employees	Count of factories in dataset
Tunisia	86.4%	117
Cambodia	76.7%	127
Indonesia	72.3%	147
Viet Nam	71.6%	438
Sri Lanka	69.9%	118
Thailand	67.2%	75
China	65.7%	1315
United States	59.3%	69
Portugal	58.3%	55
Chinese Taipei	55.7%	100
Brazil	55.1%	63
Bangladesh	55.0%	200
Japan	54.8%	76
United Kingdom	54.2%	127
Italy	53.9%	139
Türkiye	49.4%	332
India	38.3%	286
Korea, Republic of	32.2%	83

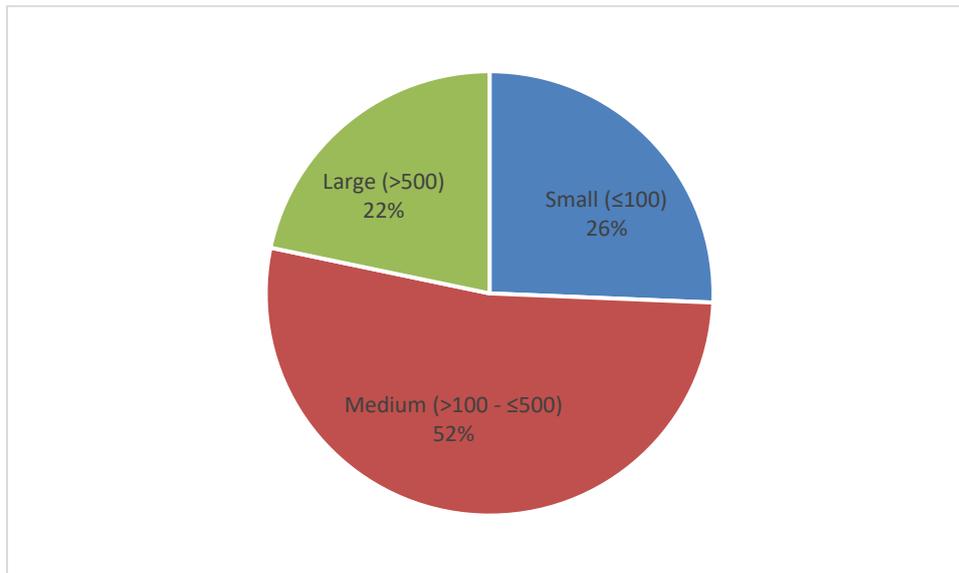
Note: Analysis of data from the author's MNC CSR report dataset.

Box 2: Grocery retailers

Two Grocery retailers in the United Kingdom, Sainsbury Food and Waitrose, were also found to provide information about their suppliers, including firm size characteristics. Unlike the very international apparel, footwear and accessory sectors, the majority (53.6%) of the listed factories for these two retailers were located domestically in the United Kingdom and 37.1% of the remaining suppliers were from the European Union. Slightly more than half (52.6%) of Sainsbury Food and Waitrose suppliers fell within the range of between 101-500 employees, on average smaller than for the apparel, footwear and accessories sectors where half of factories had more than 500 employees.

Reviewing these supplying factories in terms of gender, 51% of employees were female, lower than the 61% found for apparel, footwear and accessories. The variation in these average statistics between these different sectors indicate how further MNC reporting information could be combined for additional insights into MNC suppliers and value chains.

Figure 7: Sainsbury Food and Waitrose average supplier size by number of employees



CONCLUSION:

This research note explores an alternative source of information on global value chains (GVCs) provided directly by MNCs, offering a real-world perspective on suppliers. Although the statistics come from diverse firms with varying descriptions and differing levels of detail, aggregating and cleaning these data reveal valuable insights—not only about the geographic distribution of global suppliers in specific industrial sectors but also about factory size and the share of female employment.

Summary statistics derived from MNC CSR reports confirm that apparel, footwear, and accessories production is primarily located in upper and lower middle-income economies. There is also a significant presence of high-income economy suppliers, while the share of suppliers in low-income economies remains very limited. Furthermore, the data show that the average factory size tends to be larger in lower-income economies, whereas upper-income economies have a relatively higher proportion of smaller-sized suppliers. Regarding female labor force participation, variation exists both by level of income and by individual economy; however, larger apparel and home goods factories generally employ more female workers than male. This greater share of female employees is especially pronounced in larger factories located in upper- and middle-income economies, contrasting with smaller firms in high-income economies where the gender balance is more even.

Many additional MNCs—even within the garment and footwear sectors—also provide information on their supplying factories, and this number is likely to grow alongside increasing national mandates and demands for transparency and consumer reporting. Looking ahead, it would be valuable to develop automated methods to collect these reports centrally and to extend coverage across more sectors, including those lacking detailed employee data, to build a more comprehensive database of GVC suppliers. Nonprofit organizations such as Fair Factories Clearinghouse, Fashion Revolution, and Sedex (an information-sharing platform for MNCs about suppliers) could serve as key resources for identifying and aggregating these reports into analyzable datasets (Sedex, 2022; UNCTAD, 2012). Additionally, web scraping techniques could be employed to regularly update and assemble this information into a time-series format, offering a dynamic, real-world view of GVCs and MNC supplier trends.

Such data could also facilitate GVC network analysis, helping to identify central suppliers who provide inputs to multiple MNCs and explore supplier diversification by detecting overlaps in output provided. However, these datasets would require extensive cleaning and standardization before such analyses could be reliably conducted.

Given the relative scarcity of firm-size information in trade statistics supplier relationship—often derived only from surveys or national industry statistics—this paper has demonstrated the potential of MNC CSR reporting as a complementary data source. The insights gained highlight the value of these voluntary disclosures for understanding the characteristics and locations of supplying firms within global value chains.

ANNEX - DATA AVAILABILITY BY MULTINATIONAL CORPORATION

Multinational	Date of Data	Headquarters	Gender	Tier	Information Description
Adidas	Mar-22	Germany	Yes		<p>*Primary Suppliers (number of workers and number of female/male workers)</p> <p>*Licensees (number of workers and number of female/male workers)</p> <p>*Wet Process Suppliers (number of workers)</p>
Benetton	Dec-21	Italy	Yes		<p>Factory and production phase for Apparel, accessories, shoes. Categories for number of workers, share of men and women, migrant workers. Whether there's a trade union, collective bargaining agreement, CBA coverage, workers' representatives phase https://www.benettongroup.com/en/sustainability/supply-chain/map-list/</p>
BooHoo Group	May-21	United Kingdom	Yes		<p>*Supplier, Department (Apparel, beauty, Homeware) Number of workers, share male and female</p>
Fast Retailing	Mar-22	Japan	Yes		<p>*Core Fabric Mill List (no employee numbers)</p> <p>*Garment Factory Processing List (broad categories of number of workers and share of female employees in %)</p>
H&M	Aug-22	Sweden	No		<p>*Manufacturing Factories (employees in broad categories)</p> <p>*Processing Factories (employees in broad categories)</p> <p>*Fabric, yarn and tanneries (no employees)</p>

Kesko Mywear	Mar-22	Finland	No		Factory (number of employees, product category)
Lacoste	Feb-21	France	No	Yes	Factory and number of employees. Product type (garment, footwear, packaging etc.) Has definition of Tiers 1-5
Levi Strauss	Nov-19	United States	No		*Factory list, Product type (Accessories, Apparel, Footwear) Number of employee categories
Lululemon	May-21	Canada	Yes		*Supplier (categories of number of workers, share women) *Finished goods (categories of number of workers) *Raw Materials (categories of number of workers)
Mango	Dec-21	Spain	No	Yes	Tier 1 and 2, employee categories
Marks&Spencer	Jan-22	United Kingdom	Yes		*Factories (Accessories, Beauty, Giftware, Homeware, Footwear, Clothing) number of workers, gender and trade union or workers committee
New Balance		United States	Yes		*Factories, number of workers, Share female, CBA, employment of foreign migrant workers
NEXT	Jan-22	United Kingdom	No	Yes	*Tier 1 Manufacturing (employee categories and product type - home or apparel) *Tier 2 Manufacturing (no employee, process)
Nike	Jul-22	United States	Yes		*Factories (apparel, equipment, footwear) number of employees, share women and share migrant
Puma	Jul-21	Germany	No	Yes	*Supplier, Tier 1-3, Number of employees categories
PVH	Jun-22	United States	No	Yes	Factory list (Tier 1 and 2, apparel, raw material, accessories, etc.)

					Broad categories for number of workers.
Sainsbury Clothing	Mar-21	United Kingdom	Yes		Number of workers, share female and male and share migrant
Sainsbury Food*	Jan-22	United Kingdom	Yes		Number of workers, share female and male and whether there's a workers union
Target	May-22	United States	No		Factory (no employees)
Under Armour	Jun-21	United States	No	Yes	*Factories with worker count categories. Product type (Apparel, Accessories, Footwear). Tier 1
Waitrose*	Nov-18	United Kingdom	No		*Factory, Number of employees, Male Female, Trade Unions, Food beverage and home categories
Woolworths	Dec-21	Australia	No		Factory and total number of employees (fashion, beauty and home)
Zalando	May-22	Germany	Yes	Yes	Factory list (Tier 1 and 2, apparel, raw material, accessories, etc.) number of workers, share female and male

* United Kingdom grocery chains, not included in apparel and accessory statistics aggregates.

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