

## Article

# Increasing Transparency in Global Supply Chains: The Case of the Fast Fashion Industry

Eve Fraser<sup>1</sup> and Hamish van der Ven<sup>2,\*</sup> <sup>1</sup> Nature, Society and Environmental Governance Program, University of Oxford, Oxford, OX1 2JD, UK<sup>2</sup> Department of Wood Science, Faculty of Forestry, University of British Columbia, Vancouver, BC V6T 1Z4, Canada

\* Correspondence: hamish.vandervan@ubc.ca

**Abstract:** The fast fashion industry is subject to growing calls for transparency, from civil society groups as well as consumers. Despite universal pressure on retailers to disclose information on supply chain practices, uptake of transparency policies and practices has been heterogeneous amongst large fast fashion companies. In this paper, we explain variation in transparency practices through a comparison of the four largest fast fashion retailers: H&M, Inditex, Gap, and Fast Retailing. Drawing on cross-case comparison and within-case process tracing, we offer insights into why some retailers are more transparent than others. Our findings suggest that sustainability scandals are a necessary but insufficient condition for motivating firms to increase transparency in their supply chains. Scandals can be an important driver of increased transparency, but only when accompanied by support from senior management and alignment with domestic norms about appropriate corporate conduct. These findings contribute to the literature on transnational business governance, corporate transparency, and sustainable supply-chain management.

**Keywords:** transparency; fast fashion; private governance; corporate social responsibility; corporate scandals



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## 1. Introduction

The fast fashion industry is one of the most environmentally harmful industries in the world [1]. The industry has repeatedly come under fire in the past twenty years for unsustainable business practices. In particular, the events of 2020 and 2021 have reminded many that the fashion industry still has a long way to go to bring sustainability and transparency practices up to the levels that currently exist in other sectors. The exposure of the theft of workers' wages related to the COVID-19 pandemic [2] and the accusation against four large retailers of knowingly profiting from Uyghur forced labour in the Xinjiang region of China [3] have highlighted the continued salience of transparency and accountability in fashion supply chains.

"Fast fashion" refers to a specific portion of the fashion industry which stands out for the speed of its delivery to consumer markets, the ability to match supply and demand as closely as possible, and the comparatively shorter life cycles of its products [4]. Fast fashion retailers are often associated with cost-focused supply chains which aim to keep costs to a minimum to stay competitive with other retailers [5]. The industry benefited from the growing globalization of production in the 1990s, outsourcing clothing production to countries with fewer social and environmental regulations and lower minimum wages.

The same developments that have enabled the rise of fast fashion (i.e., offshoring, global supply chains, and rapid trend turnover) have also led to overconsumption, environmental pollution, high emissions, and exploitation of workers [4]. The textile industry makes extensive use of raw materials, water, and chemicals [6]. Cotton, the most widely used material in the apparel industry, is both labour- and water-intensive. One pair of jeans and a t-shirt comprising one kilogram of cotton requires around 10,000 litres of water

for its production [7]. Wet processing, one of the central steps of textile production, often leads to the dumping of large quantities of toxic wastewater containing numerous dyes and other harmful chemicals [8,9]. The fashion industry is a leading player in terms of water pollution, after tanneries and the pulp and paper industries [9]. Not only does the production process have a large environmental footprint, but so too does the waste stemming from the volume of textiles used and the overproduction and short life-cycles of the clothes involved, leading to accumulation in landfills [10].

Despite the significant social and environmental impacts of the fashion industry, fast fashion retailers' fragmented, complicated, and opaque supply chains have made it hard to uncover abuses, attribute responsibility, or put in place mechanisms for its regulation [11]. Production of a single item of clothing often takes place in many countries, thereby making it difficult for national governments to intervene. The problem of governing global supply chains transcends sectors and has been studied extensively in the international political economy and transnational governance literatures [12–14]. In the absence of widespread domestic regulation, 'private governance' in the form of voluntary certifications, sustainability standards, and corporate codes of conduct have emerged to address the negative externalities of the fashion sector [15–18]. A key attribute of private governance in the fashion sector is the entrepreneurial authority of non-state actors [17,19]. Multi-stakeholder groups like the Sustainable Apparel Coalition (SAC) have come to play a quasi-governmental role in creating industry-wide ethical and environmental standards [20]. Individual companies have also acted unilaterally to address particular sustainability issues. Many fashion companies have adopted sustainability goals, such as Inditex's announcement that it has committed to using only sustainable cotton, linen, and polyester by 2025 [21].

However, as these claims have multiplied, consumers and non-governmental organizations (NGOs) have criticized the opacity that continues to define fast fashion's practices, highlighting the rise of greenwashing, where brands' communication misleads consumers into believing that their products are green without any precise measure to evaluate these claims [22]. It is in this context that the need for increased transparency has been placed at the centre of the debate surrounding sustainability in the fashion industry. Transparency is seen as an important step towards social and environmental sustainability [23–25]. Yet, despite growing economy-wide norms that push businesses to be more transparent about their supply chains and environmental impacts, there remains significant variation in levels of commitment to transparency amongst fashion retailers.

This seeks to understand why certain fast fashion retailers are more transparent than others. We compare the four largest fast fashion retail companies: Inditex, H&M, Gap Inc., and Fast Retailing. We use comparative case-studies and systematic process tracing to hypothesize the conditions most conducive to transparency in fashion supply chains. Our findings indicate that higher levels of transparency cannot be attributed to one particular cause; rather it seems that a combination of reputational risk due to scandals, domestic norms and institutions, and CEOs' values have led to higher levels of transparency in one of our cases, i.e., H&M. Where only one of these variables is present, it is insufficient to shift corporate transparency practices, as in the cases of Gap and Inditex. Finally, the study indicates that pressure from NGOs and consumers plays a key role in pushing for basic levels of transparency, and that when this is lacking, transparency levels remain low, as in the case of Fast Retailing.

The paper is structured as follows. First, we review past accounts of why transparency is important to the fashion sector, and deductively derive five hypotheses explaining variations in retailers' transparency practices. Second, we present our data, methods, and case selection. Third, we review our findings for each hypothesis. Fourth, we discuss the implications of our findings for the theory and practice of transparency in the fashion sector.

## 2. Extant Literature on Transparency in the Fashion Sector

### 2.1. Why Transparency?

Transparency is one the most powerful tools for holding firms accountable to their codes of conduct and improving practices along the supply chain [26]. Publishing supply chain information can have positive effects on retailer practices by making it possible for consumers, NGOs, and investors to evaluate whether a retailer is following through on its sustainability commitments. On the environmental side, Moretto et al. include transparency as an essential step, called “supply chain assessment and improvement” (Moretto et al., 2018, p. 175), where selection and monitoring of suppliers using sustainable criteria are crucial to the success of ‘greening’ the supply chain.

Transparency is also a cornerstone of business efforts to address climate change. Reporting on GHG emissions through platforms such as the Carbon Disclosure Project provides firms and their stakeholders with a means of tracking their carbon footprints over time, benchmarking against industry peers, and monitoring progress towards emissions reduction targets [27].

On the social side, the seemingly small act of disclosing factory supplier lists can give workers’ unions stronger leverage to advocate for their rights [28]. Transparency also helps to reduce unauthorized subcontracting, a practice that is often used to circumvent corporate codes of conduct and has been associated with numerous environmental and worker rights abuses [29]. For these reasons, transparency has emerged as a core characteristic of transnational business governance [30,31].

While a thriving academic literature has emerged to explore the conditions that abet or hinder corporate transparency, gaps remain in this literature with respect to the fashion industry. Previous works have compared the sustainability efforts of fast fashion retailers with ethical, luxury, or sportswear brands, or more general retailers [32–35]. However, these comparative works lack insight into the causes of variation within the fast fashion sector. Many previous investigations have focused on single case studies [36–38], and taken together these provide valuable insight into the drivers of disclosure within the industry. Here, however, we make a novel theoretical and empirical contribution by comparing four similar fast fashion retailers. Previous studies focused largely on European and North American fashion brands; our inclusion of the empirically important case of Fast Retailing (the parent company of Uniqlo) offers insight into major fashion retailers headquartered outside North America or Europe. Finally, those other studies tended to focus on one driver of transparency, such as media coverage, NGO campaigns, consumer demand, or regulatory frameworks. Here, we consider all these factors in order to provide a broader understanding of the drivers of transparency. In the following section, we draw on the existing literature to identify hypotheses about what might drive some fast fashion retailers to be more transparent than others.

### 2.2. Obstacles and Drivers of Transparency

A frequently cited obstacle towards increased transparency is the cost of monitoring the supply chain and implementing changes. More profitable firms have been found to be more transparent, for two reasons. First, they are more likely to have funds available to implement the mechanisms for reporting and monitoring. Previous research [32] has shown that the size of the company has a significant effect on a brand’s ability to radically change its supply chain and implement its code of conduct quickly and efficiently. Second, they might need the legitimacy that comes with transparency to increase their social acceptance [39,40]. A highly transparent brand is less likely to face opposition from local lawmakers, consumers, or labour groups when expanding operations into new markets. The following hypothesis flows from these observations:

**H1:** *Retailers with higher revenues will have higher levels of transparency.*

Past research also points to scandal as a driver of corporate sustainability or transparency initiatives [34,41,42]. The transparency mechanisms that are presently used across

the industry started appearing only after the big sweatshop scandals targeting Nike in the late 1990s and early 2000s [43]. Here, we combine Thomson's (2000), Adu's (2005), and Kuipers' (2018) [44] definitions and define a sustainability scandal as an event where sustainability values have been transgressed and this transgression made public by actors external to the company. Scandals can drive transparency when they are seized upon by civil society groups to drive change. Gereffi et al. (2001) argue that transparency mechanisms, like certification arrangements, are effective depending on the specific industry, how NGOs mobilize in the particular field, and the interests of the groups involved. They highlight the growing role played by NGOs in the enforcement of new labour regulations, especially in the apparel and forestry sectors.

Scandals affect sustainability by putting company reputation into question. Company reputation and affordability of CSR initiatives are two drivers of sustainable business practices [45]. Scandals can play a central role in determining this reputation. Doorey (2011) studied Nike's introduction of CSR practices, as one of the first companies in the fashion industry to implement these. He found that student protests against child labour and sweatshop conditions in Nike's supply chain in the early 1990s played an important role in pushing Nike to put in place CSR measures in 1997 and to disclose its suppliers in 2004 (Doorey, 2011). However, Nike differed from fast fashion retailers in that its reputation was seriously harmed by the allegations; due to its image as a retailer selling high-value goods, expectations among customers were higher than they might be for fast fashion brands. Furthermore, Nike became a showcase for the benefit of actions like boycotts and protests at company stores, and this success might not be replicable across the fashion industry. Lee et al. (2017) cited the success of protests against Zara's use of fur, which spurred Inditex to stop using fur in its products. The considerable literature on the impacts of scandals and sustainability prompts the following hypothesis:

**H2:** *Retailers that have faced ethical or environmental scandals will have higher levels of transparency.*

While lacking a firm theoretical foundation in the literature, it stands to reason that firms that place transparency and sustainability at the centre of their brand image may be more likely to uphold these values. Recent years have witnessed an increase in references to transparency in sustainability reporting, and the rise of niche sub-brands with a sustainability focus for major fashion retailers [46]. While Kuipers (2018) [44] suggests that stated company values do not necessarily lead to better behaviour across the supply chain, it remains worth investigating whether brands that 'talk the talk' can actually 'walk the walk.' Thus:

**H3:** *Retailers that put transparency at the core of their brand image and communication with consumers will have higher levels of transparency.*

Other scholars note the role of managerial values in embedding values like transparency into business practices [47,48]. Ethical managers can help steer fashion retailers towards increased transparency, and concurrently, improved sustainability practices. In some cases, senior managers may become champions of social or environmental causes through socialization with external stakeholders. Socialization is a process by which executives interact with "environmental non-governmental organizations (ENGOS), academics, public officials and other progressive leaders through MSSNs (Multi-Stakeholder Sustainability Networks)", are subsequently exposed to new values, and are more "likely to take a holistic view of the corporation's role in society" [48] (p. 41). They then use their power within the corporation to extend these values through the firm, leading to "an increase in firm-wide attention to environmental policies, practices, and transparency" [48] (p. 42). This logic inspires the hypothesis:

**H4:** *Retailers whose senior executives have been socialized through interactions with sustainability stakeholders will have higher levels of transparency.*

A retailer's transparency levels may also be impacted by the country in which they are based. For most retailers, supply chains are not vertically integrated. That is, they do not own their manufacturing facilities. To date, there have only been country-level due diligence laws to hold brands accountable for human rights abuses or pollution in their unowned supply chain partners, such as France's Duty of Vigilance law, passed in 2017. Hence, it is plausible that domestic laws and norms in the headquarter countries of major fast fashion retailers may influence commitments to transparency throughout the supply chain. For example, a study undertaken by Transparency International Sweden in 2013 on transparency in corporate reporting found that compared with international companies, Swedish companies were more transparent [49]. They received high scores for reporting on anti-corruption programs, organizational transparency, and country-by-country reporting. Auke & Simaens (2019) [35] suggest that differences between company disclosure practices in North America and Europe might explain Walmart's lower level of transparency. Thus, we propose the following hypothesis:

**H5:** *Retailers headquartered in countries that have more stringent laws and cultural expectations concerning transparency will have higher levels of transparency.*

### 3. Methodology

#### 3.1. Research Design and Data

To investigate these hypotheses, we use a combination of comparative case studies and within-case process tracing to identify the conditions that enable transparency in the fast fashion sector. Our data is both quantitative and qualitative, and is derived from a range of web-based sources including corporate annual reports, sustainability reports, NGO reports, newspaper and magazine articles, websites, blogs, and other grey literature. In Table 1, we summarize the data used to investigate each hypothesis.

**Table 1.** Hypotheses and Operationalization.

Hypotheses	Measurement
<b>H1: Retailers with higher revenues will have higher levels of transparency</b>	Sales and revenue information, retrieved from Forbes company profiles (Forbes)
<b>H2: Retailers that have faced ethical or environmental scandals will have higher levels of transparency</b>	<ol style="list-style-type: none"> <li>1. Count data of scandals created by searching for "scandal" or "controversy" and each retailer's name in: Clean Clothes' Campaign archive, Triple-Pundit, New York Times, Bloomberg, Financial Times, and Google Search.</li> <li>2. Process tracing the evolution of CSR initiatives to find direct relationships with scandals. CSR initiatives were collected through the same databases as the scandals, and through retailers' CSR reports and brand websites.</li> </ol> <p>A scandal is defined as an event which has transgressed sustainability or ethical values, and which has been disclosed by a third party (usually an NGO or news media outlet).</p>
<b>H3: Retailers that put transparency at the core of their brand image and communication with consumers will have higher levels of transparency</b>	<ol style="list-style-type: none"> <li>1. Count data of mentions of transparency in CSR reports, collected by searching for the term "transparen".</li> <li>2. Searching for the presence of niche brands focused on sustainability, transparency, or traceability.</li> </ol>
<b>H4: Retailers whose senior executives have been socialized through interactions with sustainability stakeholders will have higher levels of transparency</b>	<ol style="list-style-type: none"> <li>1. Count data of MSSN (multi-stakeholder sustainability network) partnerships, collected through retailer "partnerships" or "collaborations" pages.</li> <li>2. Qualitative investigation into CEO socialization and value changes, through interviews with past or current CEOs and chairmen and Forbes profiles (Forbes).</li> </ol>
<b>H5: Retailers headquartered in countries that have more stringent laws and cultural expectations concerning transparency will have higher levels of transparency</b>	<ol style="list-style-type: none"> <li>1. Searching for country or regional laws addressing disclosure or due diligence.</li> <li>2. Measure of countries' transparency expectancy through the RTI (Right to Information) rating.</li> </ol>

### 3.2. Case Selection

We employ a most similar systems research design, insofar as we compare retailers that are similar in their main strategies target audiences, and the size of their operations [50]. The four cases selected for this study are H&M, Inditex, Gap, and Fast Retailing. These four cases are interesting because despite sharing similar business models, they differ meaningfully in the dependent variable of interest, i.e., their level of transparency. Moreover, each of the four cases exhibits attributes that are broadly typical within the fast fashion industry, namely, cost-focused global supply chains and a focus on speed and responsiveness to consumer demand as opposed to product quality. For this reason, these sample cases are likely to hold generalized lessons for the broader population of fast fashion companies.

In addition to the methodological reasons for focusing on four similar retailers, these companies are also empirically important. These retailers dominate fast fashion and clothing production, they are the top four leading fast fashion retailers in terms of sales [51]. Even small changes to their practices and values can have widespread environmental and social impact, due to the scale of their production. Furthermore, their positions as sector leaders make it possible for changes in production practices to be diffused to other smaller retailers. This paper addresses the period from 1995 to 2020, because most information concerning these retailers started to appear around this time.

H&M, previously known under the name Hennes & Mauritz, was created in 1947 by Erling Persson; its headquarters are in Stockholm, Sweden. It includes the brands H&M, Monki, COS, Weekday, & Other Stories, Arket, Cheap Monday, and H&M Home. These brands produce clothes, accessories, cosmetics and home furnishings [52]. H&M is the second biggest fashion retailer in the world, after its main competitor Inditex. H&M is the oldest of the retailers studied in this research, and also has the most physical store locations worldwide. Since its creation, it has been known for low prices and rapid turnover, although in recent years it has tried to diversify its customer base through more expensive brands such as COS [53,54].

Inditex, or Industria de Diseño Textil SA, was founded in 1963 by Amancio Ortega Gaona; its headquarters are in Coruna, Spain. It includes the brands Zara, Bershka, Pull & Bear, Massimo Dutti, Stradivarius, Oysho, Zara Home, and Uterqüe, and operates through three segments: Zara, Bershka, and Resto [37]. Inditex focuses on producing clothes at very low prices and is known for its rapid turnover, with new collections coming out every two weeks. Although it formerly owned most of its suppliers [55], it now outsources large sections of its supply chain [53] (Zara is the most central brand at Inditex, so most works have treated Zara and Inditex as interchangeable. In this paper, when we refer to the parent company, we use the name Inditex for issues of clarity).

Fast Retailing differs from H&M, Gap, and Inditex as it is a “holding company that engages in the control and management of its group companies which centers in casual wear” [56]. It is headquartered in Yamaguchi, Japan. Originally called Ogori Shoji, Fast Retailing started as a men’s clothing store in 1949. Ogori Shoji’s first Uniqlo store opened in 1963. In 1991, Gori Shoji Co., Ltd. became Fast Retailing Co., Ltd. (Fast Retailing). Fast Retailing has since then acquired other brands including Comptoir des Cotonniers and Princesse TamTam, and made them subsidiaries of Fast Retailing [56]. Due to Fast Retailing’s status as a holding company, it has not been listed individually in most transparency reports, and its brands have each been measured separately. The focus in this paper is on Uniqlo, which has remained Fast Retailing’s main brand—Fast Retailing adopted a holding company structure partly indeed to “reinforce the Uniqlo brand” [57]. Uniqlo targets a slightly different audience from H&M and Zara, as it focuses more on practicality, technology, and minimalism [53]. Its main market is still in Japan where its first store was opened, responding mainly to Japanese trends. Uniqlo Japan represented 40.2% of Fast Retailing’s sales and Uniqlo International 42% of its sales in 2020 [58]. However, like the other retailers studied here, Uniqlo produces low-cost clothes in high quantities at a fast pace and outsources most of its production. Its strategy was inspired by that of Gap, Inc. [53].

Gap, Inc. was created in 1969 by Donald G. Fisher and Doris F. Fisher; its headquarters are in San Francisco, CA. In a similar way to Inditex, Gap, Inc. operates through different segments, including Gap Global, Old Navy Global, Banana Republic Global, Athleta, and Intermix. The enterprise began as a single Gap store in San Francisco focusing on producing affordable fashion available to all, and then expanded to form the global retail company that it is now. Gap is often credited with laying the ground for other fast fashion retailers to develop, such as Zara [59]. Although it includes more expensive sub-brands like Banana Republic, it continues to produce mostly low-cost clothes through its subsidiaries.

### 3.3. Measure of the Dependent Variable (Transparency)

As a measure of transparency, we use Fashion Revolution's Transparency Index. Fashion Revolution is a charity advocating for a fashion industry that places environmental protection and people above growth and profit (Fashion Revolution). We select the Fashion Transparency Index (FTI) because it is the most detailed measure of transparency in the industry. A group of industry experts gathers information from public disclosures on the brand or parent company's website, or via third parties when there is a link between both websites. The index's methodology is in line with existing international standards and benchmarks [60]. The index rates brands across five categories: social and environmental policy and commitments; governance; supply chain traceability; know, show and fix (supply chain due diligence and remediation); and spotlight issues (these change from year to year, and are focused around working conditions, consumption, product or material composition, and climate). The information gathered ranges from whether a company has a list of restricted substances, to noting whether the company's human rights and environmental management procedures have been published. The index's last category (spotlight issues) introduces a measure of sustainability into each company's score. However, the index only indicates whether a company is transparent about their policies and actions, not whether these actions are sustainable. Table 2 summarizes the four retailers' transparency scores for 2019 and 2020. As we can see, H&M led the group as the most transparent retailer among those included in this study. We can also see that transparency scores do not necessary increase from year to year.

**Table 2.** Retailer transparency score in 2019 and 2020.

Retailer	H&M	Inditex	Gap	Fast Retailing
Transparency Score 2019	61%	46%	54%	38%
Transparency Score 2020	73%	43%	50%	40%

## 4. Results

**H1:** Retailers with higher revenues will have higher levels of transparency.

We find weak evidence that a higher revenue correlates with higher transparency scores. As shown in Table 3, while H&M is currently the most transparent of the four cases, it ranked second in 2020 revenues and made only slightly more money than Gap. Although Fast Retailing's lower transparency level might be explained by its lower revenue levels, Inditex's high revenue levels are not correlated with higher transparency levels. Thus, we find no linear correlation between transparency and revenue levels (Figure 1).

**Table 3.** Retailer revenue, sales and transparency scores for 2020.

Retailer	H&M	Inditex	Gap	Fast Retailing
Revenue 2020 (\$B)	16.9	19.1	16.4	10
Sales	19.1	23.4	13.8	18.9
Transparency Score 2020	73%	43%	50%	40%

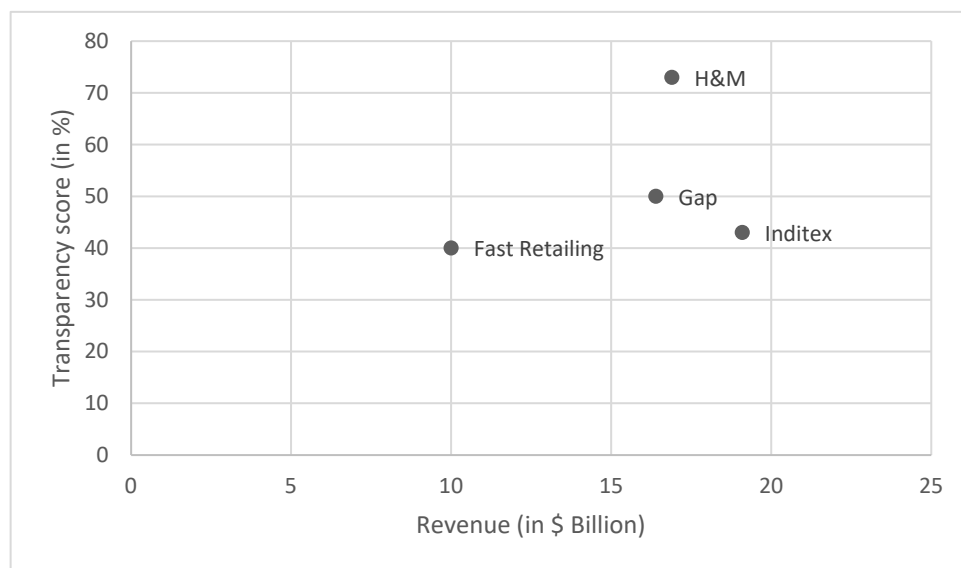


Figure 1. Transparency scores as a function of retailer revenue (2020).

**H2:** Retailers that have faced ethical or environmental scandals will have higher levels of transparency.

We find some evidence in support of this hypothesis. The first measure of this hypothesis is a count of scandals for each retailer between 1995 and 2020. Looking at Table 4, we can see that the number of scandals for H&M, Inditex, and Gap is very close, approaching 20. Fast Retailing is both the least exposed to scandals and the least transparent of the four cases.

Table 4. Total number of scandals from 1995–2020.

Retailer	H&M	Inditex	Gap	Fast Retailing
Number of scandals	20	17	19	5
FTI 2020	73%	43%	50%	40%

Looking at scandals faced before 2010, we obtained the results presented in Table 5. The higher frequency of scandals for H&M and Gap earlier in the study period may partly explain the higher transparency levels at H&M and Gap. If H&M and Gap had been targeted earlier by NGOs and the news media for their unethical and opaque practices, then they may have had more time to respond by implementing new transparency practices. In contrast, the lower scores for Fast Retailing and Inditex may be due to comparatively late responses to changing norms in an industry driven by scandals.

Table 5. Total number of scandals from 1995–2010.

	H&M	Inditex	Gap	Fast Retailing
Number of scandals (1995–2010)	8	2	7	0

However, simple count data cannot reveal subtleties like the scale of a particular scandal or the extent to which it affects a retailer’s reputation and revenue. For this, we need qualitative data. Hence, the second measure of this hypothesis uses process tracing to consider the succession of events that may have led to a more significant increase in transparency at H&M. There appears to be strong correlation between scandal and CSR policy implementation at all retailers, and even more so at H&M, as can be seen in Table 6. This is reinforced by the detail in the timelines included in Appendix A. CSR scandals are marked above the timeline, and CSR

policy implementation or announcements are marked below. We can see that many transparency measures are initiated after a scandal has taken place. In certain cases, the measure is very clearly correlated with the scandal that preceded it, like the pledge to publish a restricted chemical list (RSL) after Greenpeace's Detox campaign which focused on chemical discharge and water pollution in the fast fashion industry. Another example is H&M's decision to make its first tier (sewing and assembly) suppliers list available in March 2013 after a German documentary and a Human Rights' Watch report targeted dangerous labour conditions for suppliers in Uzbekistan, Bangladesh and Cambodia [61]. This was also the case for the other retailers, and it appears that transparency initiatives tended to happen around the same periods for all retailers, although Fast Retailing's mechanisms were usually implemented later than the other three retailers.

**Table 6.** Main scandals and transparency initiatives since 1995.

Year	H&M	Inditex	Gap	Fast Retailing
1995	Chemical residues found in garments. Introduction of first restricted substance list.		Labour conflict at a factory in El Salvador.	
1996			Code of Vendor Conduct created.	
1997	Documentary on working conditions in suppliers. Code of Conduct for suppliers created.			
1999			Gap named in Saipan lawsuits (sweatshops).	
2000		Internal guidelines of conduct created.	Child labour allegations.	
2001		Code of Conduct created.	Guidelines to protect foreign workers implemented.	
2002	First CSR report. Code of ethics for employees.	First CSR report.	Study on working conditions in Gap factories.	
2003			First CSR report.	
2004			Report finds human rights abuse in supply chains. Gap and other retailers found guilty in Saipan lawsuit.	Code of Conduct create.
2005		Supplier factory collapses, 60 workers die.		CSR department created.
2006		Internal guidelines for responsible practices adopted.		First CSR report.

Table 6. Cont.

Year	H&M	Inditex	Gap	Fast Retailing
2010	Workers protest in Bangladesh for higher wages. March: 21 workers die in fire at H&M factory.			Starts environmental monitoring of T2 suppliers.
2011	July: Greenpeace Detox Campaign. Oct: publishes detailed version of RSL on their website. Nov: teams up with other retailers to create Zero Discharge of Hazardous Chemicals (ZDHC). Nov: Joins Sustainable Apparel Coalition (SAC).	July: Greenpeace Detox Campaign. Aug: Slave labour/sweatshops in Brazil. Dec: report on living conditions of textile workers in Tangier. Nov: joins SAC.	July: Greenpeace Detox Campaign.	July: Greenpeace Detox Campaign.
2012	Links to child labour in Uzbekistan and Bangladesh.	Updates CoC to require publishing supplier list. Nov 2012: commits to go toxic-free, joins ZDHC.	Commits to go toxic-free, joins ZDHC. Nov: joins SAC.	
2013	March: publishes T1 supplier list. April: Rana Plaza collapse. May: Accord on Fire and Building Safety in Bangladesh. Nov: pledges living wage for Bangladeshi and Cambodian workers.	April: Rana Plaza collapse. May: Accord on Fire and Building Safety in Bangladesh. May: Pledges to publish supplier list.	April: Rana Plaza collapse. May 2013: joins Alliance for Bangladesh Worker Safety. Aug: Aljazeera investigation reveals child labour in factory in Bangladesh.	April: Rana Plaza collapse. May: Accord on Fire and Building Safety in Bangladesh.
2014	Publishes T2 supplier list.		Admits to child labour violations in CSR report.	
2015				Clean Clothes launches #PayupUniqlo Campaign. Sep: starts monitoring environmental performance of T2 suppliers.
2016	Links to child labour in Myanmar. Syrian child refugees working in Turkish H&M suppliers.	Publishes T2 supplier list.	Publishes T1 suppliers.	SACOM report on HR violations in Factories across South-East Asia. Joins the SAC and Higg index project.
2017	Report on working conditions and wages in Ukraine, Serbia and Hungary. Signs Transparency Pledge.	Report on working conditions and wages in Ukraine, Serbia and Hungary.	Starts monitoring social and environmental performance of T2 suppliers.	March: discloses core sewing factory list.

For all retailers, process tracing shows the importance of the Rana Plaza garment factory collapse in 2013 in which more than 1000 garment workers died in a Bangladeshi factory [62]. The disaster exposed the human rights abuse taking place in the industry, as well as the lack of transparency. No one knew which brands were outsourcing to the Rana Plaza. The four retailers studied here made big changes to their disclosure policies following the event, putting in place measures to publish information on their supply

chains and to increase monitoring. These changes occurred even though none of these four retailers was producing clothes at this factory.

Table 6 shows that H&M was usually the first to put in place transparency measures. It published its T1 (first tier) supplier list before the Rana Plaza disaster, and its T2 supplier list two years before Inditex. Gap and Fast Retailing have yet to disclose their T2 suppliers publicly. The two main findings for this hypothesis are that the timings of large transparency initiatives follow periods of negative publicity in the media as well as in-person protests, and that this correlation is strongest at H&M.

It is hard to know exactly why H&M has been so strongly targeted; other works indicate that H&M has been targeted more by the Swedish media than other brands [63,64], and has been placed under significant pressure at home to change its practices. In the Swedish media, H&M has been mentioned in connection to human right violations in which it was not even implicated. The Minister of Employment once announced that she did not intend to buy clothes from H&M due to its ties to labour exploitation [63]. Tumber and Waisbord argue that H&M stands out because it has been involved in a “continuous scandal” [64] (p. 487) stretching over several years—creating a perception of H&M as less sustainable and transparent than other retailers. It is therefore possible that the combination of NGO pressure and Swedish media pressure have interacted to affect H&M’s reputation in ways that the other retailers have not experienced. In one interview, the CEO of H&M admitted that part of the reason for H&M’s turn towards transparency was because of “the hits [H&M] took from Swedish media around [its] production in Bangladesh and in Cambodia” [65]. In short, H&M’s status as a target for stern criticism may partly explain why it has become a leader in transparency.

**H3:** *Retailers that put transparency at the core of their brand image and communication with consumers will have higher levels of transparency.*

We find weak evidence in support of H3. As Table 7 shows, no observable trend in the mentions of transparency in CSR reports can explain transparency differences. The most interesting finding from this table is that mentions of transparency have increased markedly over time at H&M, whereas for other retailers the number of times transparency is mentioned per page on average either changed randomly or stayed consistent over time. For instance, Inditex mentioned transparency more in its 2004 report than in its 2020 report, as did Fast Retailing and Gap. Conversely, since 2016, H&M has mentioned transparency on average at least one every two pages in its CSR reports. Part of this upswing may be due to the beginning of the reporting period for the FTL, the first edition of which was published in 2017.

**Table 7.** Mentions of transparency in retailers’ annual reports.

Report Years	H&M	Inditex	Gap	Fast Retailing
2002	1 (0.01) *	16 (0.09)	X	X
2003	2 (0.03)	0	14 (0.3)	X
2004	3 (0.04)	18 (0.33)	12 (0.19)	X
2005	4 (0.05)	1 (0.01)	10 (0.11)	X
2006	0	43 (0.1)	10 (0.11)	X
2007	0	35 (0.08)	13 (0.08)	2 (0.07)
2008	14 (0.11)	38 (0.1)	13 (0.08)	1 (0.03)
2009	21 (0.13)	33 (0.1)	15 (0.09)	0
2010	20 (0.12)	34 (0.11)	15 (0.09)	3 (0.15)
2011	8 (0.09)	35 (0.12)	24 (0.17)	4 (0.18)
2012	2 (0.28)	29 (0.09)	24 (0.17)	6 (0.26)

Table 7. Cont.

Report Years	H&M	Inditex	Gap	Fast Retailing
2013	21 (0.23)	22 (0.07)	5 (0.04)	6 (0.26)
2014	29 (0.25)	27 (0.08)	5 (0.04)	9 (0.39)
2015	26 (0.2)	36 (0.11)	13 (0.12)	6 (0.26)
2016	63 (0.51)	46 (0.13)	13 (0.12)	5 (0.17)
2017 (first year of FTI)	51 (0.5)	76 (0.2)	7 (0.11)	6 (0.12)
2018	73 (0.67)	72 (0.17)	10 (0.15)	1 (0.05)
2019	40 (0.47)	92 (0.19)	12 (0.15)	1 (0.04)
2020	117 (1.39)	82 (0.14)	3 (0.06)	1 (0.06)

\* The number in parentheses is a standardized measure of the number of transparency mentions per page, as each retailer formats their reports differently.

Another way of assessing the centrality of transparency to branding involves considering the presence of niche brands within each of these retailers. H&M does have niche brands which are more focused on quality and transparency. For instance, its brand COS, considered higher in quality, provides clear statistics for material sourcing and sustainability. The COS page also emphasizes that the company is on “a mission to become fully transparent” (COS), emphasizing traceability and accountability. However, it is hard to measure the extent to which this niche brand has impacted overall transparency at H&M. COS was launched in 2007, but its higher sustainability is not mentioned in H&M’s 2007 CSR report, where it was cited only as a business highlight. There seems to be little evidence that the commitments made by COS in terms of transparency are different from those made at H&M as a whole, and there is no evidence that this was different in the past. Furthermore, comparing the number of open COS stores with open H&M stores, it is unlikely that COS plays an important part in H&M’s sustainability decisions. As of February 2021, the number of COS stores amounted to 280 whereas the H&M brand had 4372 stores open [66].

In the case of Inditex, each brand’s sustainability and transparency section links back to Zara’s Join Life program. Inditex’s niche brands are much more focused on differing styles. Gap’s sub-brands place no particular emphasis on transparency, except its sporting brand Athleta, which is a certified B-Corporation. However, the brand became a B-Corp in 2018 [40], most likely in response to growing demand for sustainable sportswear. If this change to Athleta’s functioning has had any effect on Gap’s transparency, it has not yet been observed. In the case of Fast Retailing, its sub-brands operate quite independently, with Uniqlo remaining the main focus. Transparency is relatively absent from Uniqlo’s website, where the emphasis is mostly on clothing quality. Thus, it is unlikely that these retailers’ sub-brands or their niche quality or sustainability brands have had a broader impact on company values surrounding transparency.

**H4:** Retailers whose senior executives have been socialized through interactions with sustainability stakeholders will have higher levels of transparency.

The results for this hypothesis are mixed. There is weak evidence to support the idea that socialization through MSSNs leads to a top-down shift in approaches to transparency. Table 8 provides count data for membership in MSSNs for each of the four retailers. Only Fast Retailing stands out for its lower involvement with MSSNs, whereas there is no significant difference in involvement with MSSNs between H&M, Inditex, and Gap. If MSSN membership theoretically provides opportunities for senior managers to be socialized into taking transparency more seriously, then it would appear that these firms have had roughly equal opportunities.

**Table 8.** Total number of international MSSN partnerships for each retailer.

Brand and MSSN	H&M	Inditex	Gap	Fast Retailing
ACT (with IndustriALL Global Union)	X	X		
Better Cotton Initiative (BCI)	X	X	X	X
Better Work Programme (ILO)	X	X	X	X
CanopyStyle	X	X	X	
CEO Water Mandate (UN Global Compact)	X	X	X	
Ellen Mac Arthur Foundation	X	X	X	
ETI (Ethical Trading Initiative)	X	X		
Fair Labour Association (FLA)				X
The Fashion Pact	X	X	X	
FSC (Forest Stewardship Council)		X		
Accord on Fire and Building Safety in Bangladesh	X	X		X
SAC (Sustainable Apparel Inditex) Higg index	X	X	X	X
ZDHC MRSL	X	X	X	X
Textile Exchange	X	X	X	X
TFCFD (Task force on Climate related Financial Disclosures risk assessment)	X	X		
WWF	X	X		
<b>TOTAL</b>	<b>14</b>	<b>15</b>	<b>9</b>	<b>7</b>

While the count data casts doubt on the importance of socialization through MSSNs, some qualitative evidence suggests the importance of managerial values to transparency. There is substantial secondary literature on H&M's previous CEO, Karl Johann Persson. He became CEO in 2009 and immediately presented himself as an advocate for sustainability and transparency, and started painting a new image of H&M as a sustainable brand, focused on bringing positive change to the industry [67]. In an interview, he affirmed that "there is no other way to deliver on sustainability: it has to be integrated and be part of the DNA" [65]. However, he also makes it clear that implementing sustainability initiatives will "increase the brand value" and that there is a "good business case" for CSR, and also that consumers and "colleagues" care about sustainability. In an interview with Bloomberg, he affirmed that "the climate issue is incredibly important", however he also placed equal importance on continuing to grow and drive sales [68] and reduce poverty through job creation, rejecting the proposition that H&M overproduces and consumers should buy less. In a Guardian interview, he put forward the same argument, saying that reducing consumption of unnecessary clothing with short life cycles will have grave social and economic effects, and that the solution rests in technological innovation [69]. This stance has been criticized by environmental organizations such as Fashion Revolution, highlighting that circularity in fast fashion is a laudable goal, however, only 1% of clothes were truly being recycled at the time of writing [70].

These interviews show that Persson's investment in transparency and sustainability is a business strategy more than a profound value change among the company's leadership. Overall, though, it does seem that Persson played a role in pushing forward the transparency agenda at H&M. Even if this push stems from strategic goals, it is likely that the emphasis placed on H&M's transparency by its top executive has impacted the speed that transparency has improved at H&M. With that said, we find little to no evidence to suggest that managerial values affected transparency outcomes in the other three cases. It seems that H&M's CEO is the only one to have been vocal about the topic.

**H5:** Retailers headquartered in countries that have more stringent laws and cultural expectations concerning transparency will have higher levels of transparency.

We find mixed evidence for this hypothesis. For the first measure of hypothesis five, the evidence is inconclusive. None of the countries where these four retailers are headquartered have implemented national-level corporate due-diligence laws. Although such a policy has been proposed at the European level, it has yet to be ratified. As defined by the European Commission, corporate due diligence sets out a “duty to identify, prevent, bring to an end, mitigate and account for adverse human rights and environmental impacts in the company’s own operations, its subsidiaries and their value chains” (European Commission, 2022). Other EU policies have led to enforced disclosure. The EU updated its rules on financial statements in 2014, requiring big European companies to report annually on several aspects of sustainable governance, including human rights and environmental concerns [29]. The transparency levels at H&M and Inditex, which are both located in the EU, might have been bolstered by this policy, although this cannot explain why H&M (headquartered in Sweden) is more transparent than Inditex (headquartered in Spain).

Turning to the US, we found that on 1 January 2012, the state of California enacted a law requiring retailers and manufacturers with over \$100 million in gross annual receipts that do business in California to publicly disclose the steps they are taking to identify and eradicate forced labor in their supply chains [71]. This law would particularly have had an impact on Gap, which mentioned it in its CSR report in 2012, although the company had already implemented the steps required by the regulation [72]. The law also obliges companies to highlight *how* they are fighting forced labour, not *if* there is forced labour in their supply chains. Several times since the law was passed, Gap has been incriminated in labour exploitation scandals and instances of human right abuse (see Appendix A). It is therefore not clear that this law has had a specific effect on country-level transparency values, nor whether it is correlated with higher transparency within Gap.

The effect of regional regulations may be more apparent in the case of Fast Retailing. Japanese firms are typically viewed as less transparent [73]. Corporate governance, which can be linked to transparency towards investors, has historically been an issue in Japan [73]. Corporate governance rules “remain weak in many areas” [74] (p. 207). Concerning due diligence more specifically, there has been a gap between the US and Europe (Nikkei Asia, 2022). The Japanese government is in the process of setting due-diligence human rights guidelines for companies this year [75]. This lack of supportive norms and institutions around transparency may have contributed to the lack of transparency at Fast Retailing compared with its peers.

Lastly, we find strong evidence for the second measure of country-level transparency laws. Looking at the results presented in Table 9, we can see that the RTI rating for Sweden, where H&M is headquartered, is much higher than for the three countries where the other retailers originate. USA also has a higher RTI rating than Inditex and Fast Retailing, which correlates with its higher transparency score. These results are particularly interesting when connected with the results from the second hypothesis, as Swedish media played an important role in portraying H&M as unsustainable and were the first to uncover the abuse in garment factories producing H&M clothes.

**Table 9.** Right to Information Rating for each retailer home country.

Retailer	H&M	Inditex	Gap	Fast Retailing
Country	Sweden	Spain	USA	Japan
RTI rating	101	73	83	76
Transparency Index 2020	73%	43%	50%	40%

## 5. Discussion and Conclusions

Notwithstanding the importance of transparency to broader sustainability efforts in the fashion sector, commitments to transparency vary widely. Even amongst firms with similar business models, there is observable variation in transparency practices like disclosing suppliers and reporting carbon emissions. This paper offers a preliminary investigation into the causes of variations in transparency in the fast fashion sector. Our findings suggest that there is no ‘silver bullet’ that leads to increased transparency. Rather, multiple variables interact to support increases in transparency. In particular, the presence of scandals that tarnish a company or industry’s reputation may elicit improved transparency practices, but only when combined with a supportive domestic context in the retailer’s home country or a strong managerial commitment to sustainability and transparency.

These findings have several implications for the theory and practice of corporate transparency. Beginning with theory, much of the extant literature on corporate sustainability focuses on positive incentives—or carrots—for improving transparency. Much has been written about ‘the business case for sustainability’ and how ethical corporate conduct benefits the bottom line [76,77]. By adhering to the transparency criteria of voluntary sustainability standards such as Oeko-tex or ranking agencies like Fashion Revolution, retailers seek to obtain ‘club goods’ wherein they gain excludable reputational benefits over their competitors [78,79]. This, in turn, allows them to reach new markets of environmentally conscious consumers and to sell more products. Transparency has also been touted as a means of improving efficiency in global supply chains. In particular, transparency around carbon emissions has been found to identify areas of needless energy expenditure and to reduce production costs [80].

Our results suggest that while these positive incentives remain valid, the role of negative incentives—or sticks—deserves renewed attention. While our sample size is small and our conclusions are preliminary, it is notable that scandals and pressure to adhere to domestic norms provided the most analytic leverage for explaining differences in transparency between similar retail companies. Where NGOs or media outlets have exposed harmful practices in retailers’ supply chains, and when this exposure becomes a scandal that jeopardizes a retailer’s reputation, retailers have responded with renewed attention to transparency, disclosure, and sustainable business practices. This was particularly the case with the 2011 Greenpeace Detox Campaign, which was the first to target H&M suppliers’ discharge of chemicals into waterways and widespread practices of water pollution and water waste, and soon led to change within all four of the retailers studied. After months of pressure by Greenpeace activists and negative coverage in the media, H&M, Inditex, Gap, and Fast Retailing disclosed their restricted chemical lists and also pledged to reduce chemical use. In this sense, scandals can be considered a catalyst for renewed attention to transparency. The business case for sustainability remains a static force incentivizing ethical business practices, but sometimes a scandal is needed to make things move a bit quicker.

Second, while our findings echo previous work on the role of scandals and public pressure in steering fashion-sector behaviour [43–45] (Sabel et al., 2001 [43]; Doorey, 2011; Kuperman, 2014 [45]; Kuipers, 2018 [44]), we add nuance to existing explanations of corporate transparency by acknowledging interaction effects with other variables. Specifically, domestic laws and norms and managerial values have important conditioning effects on the impact of scandals. Hence, we argue that the causal importance of scandal is more contingent than previously theorized. Put simply, scandal appears to be a necessary, but not a sufficient, condition for pushing fashion retailers towards improved transparency practices.

In terms of practical implications, this research shows that private governance remains inadequate for addressing the broader sustainability concerns associated with fast fashion. Greenpeace, which has pushed for the industry to monitor its practices and become more transparent, has released a report highlighting the limits of industry self-regulation and calling for new national regulations [81]. The lack of laws to enforce transparency and keep brands legally accountable for practices along their supply chains has been a contributor to low transparency levels. Transparency and due diligence laws in the four countries

involved in this study are either non-existent or too weak to have noticeable effects on levels of transparency. Most of these laws were implemented after retailers had already taken steps towards disclosure.

There is some evidence that state regulatory authorities are adopting some of the transparency requirements that began in private governance arrangements. For example, the proposed EU Sustainable Corporate Governance Initiative would seek to strengthen reporting requirements for all EU-based companies and increase corporate accountability for social and environmental impacts in global value chains. In this way, current developments seem to support the claim that public policy and private governance can be complementary [82–85]. However, increases in state regulatory authority over transparency in the fashion industry remain the exception and not the norm. Softer forms of governance focused on steering behaviour through collaboration and the sharing of best practices—such as the UN Alliance for Sustainable Fashion—are far more common.

As a logical next step in the fashion industry transparency research agenda, future work might test whether our findings can be extended to other firms in the fashion sector and to other commercial sectors. The fast fashion industry, as a consumer-facing sector, has been uniquely prone to scandal. Thus, it would be interesting to see whether scandal as a variable can also motivate transparency in less visible sectors.

We also recognize the limits of presenting a static image of transparency at a given point in time. Fashion Revolution’s Transparency Index has graded brands and retailers only since 2017. The short range of data as well as the evolution of measurement methods [86] have complicated the project of studying the evolution of transparency scores. Future research should use the growing longitudinal data on transparency to understand how and why transparency evolves within brands. This is essential for better explaining the increase in transparency we are witnessing at present and understanding which interventions or governance strategies are most effective at increasing transparency in the fashion sector.

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### Appendix A. Company Scandal-CSR Timelines

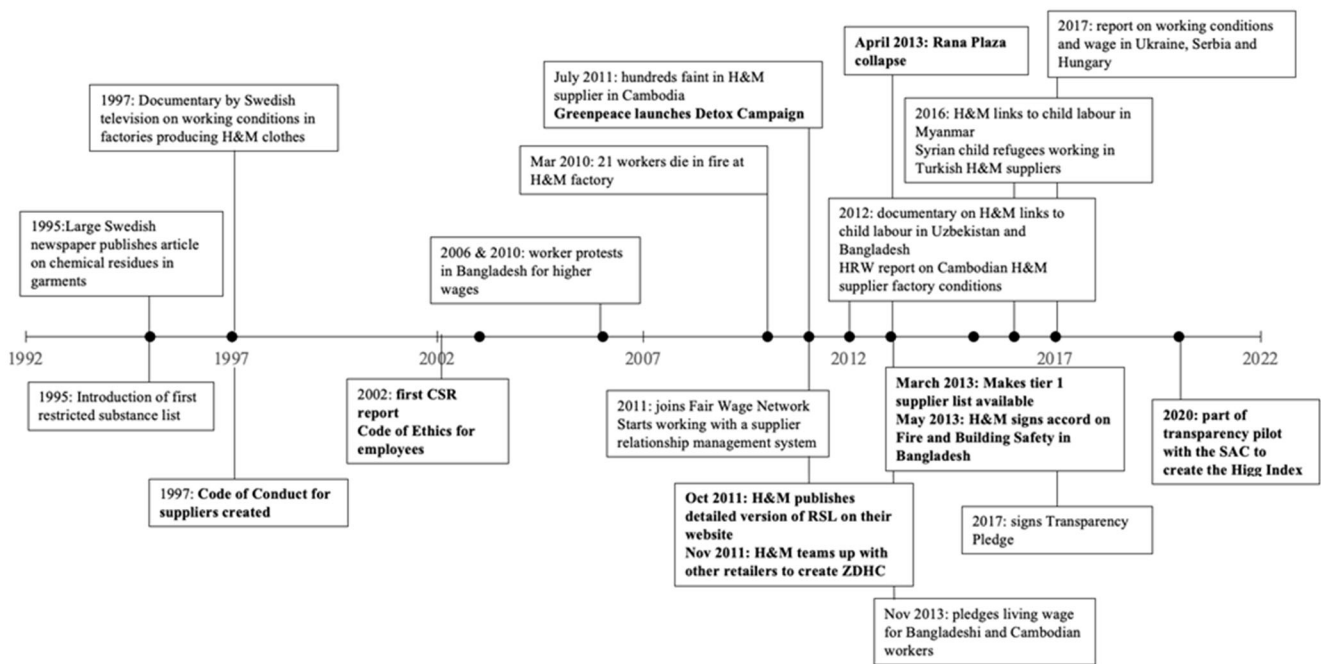


Figure A1. H&M scandal and CSR timeline (note: scandals are above the timeline).

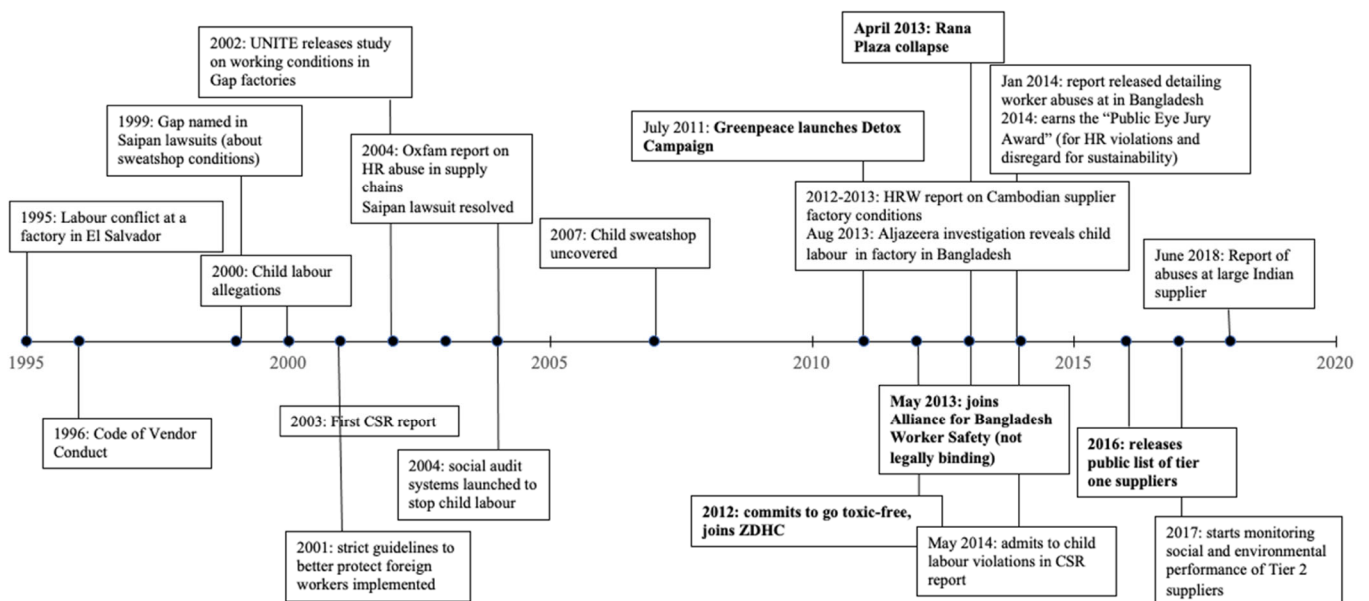


Figure A2. Inditex scandal and CSR timeline.

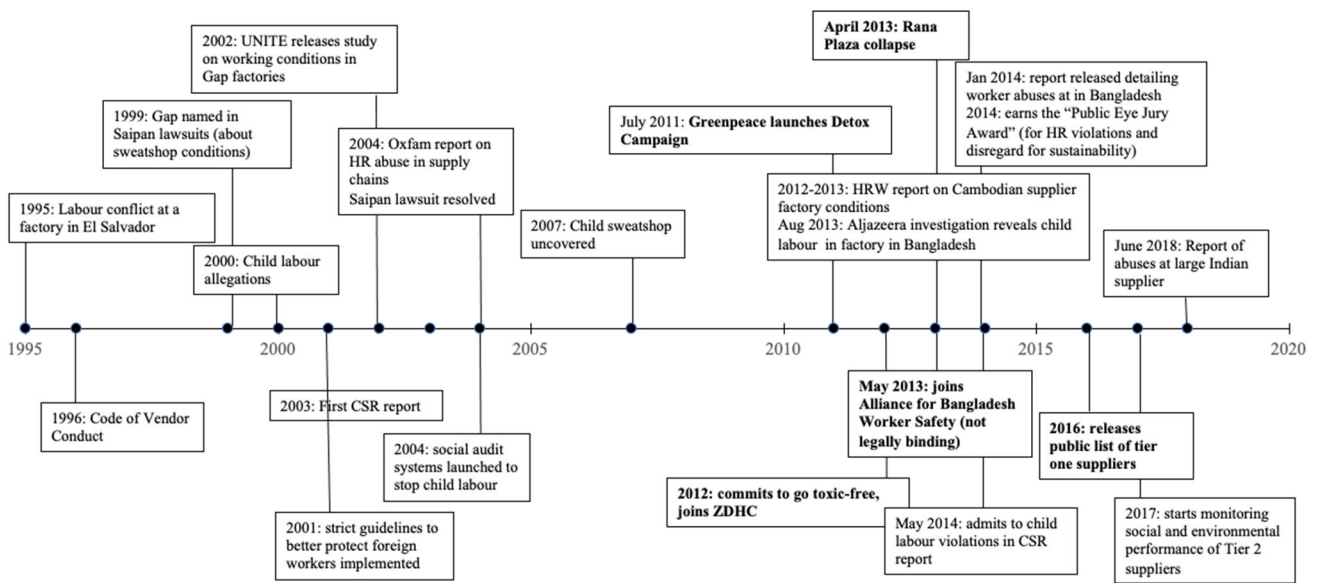


Figure A3. Gap scandal and CSR timeline.

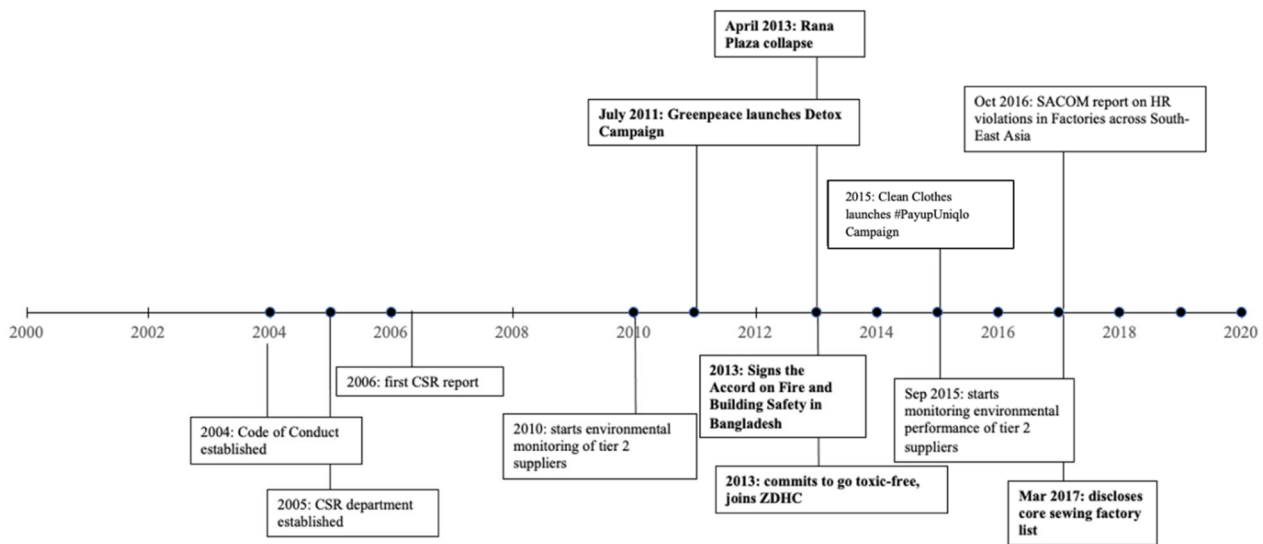


Figure A4. Fast Retailing scandal and CSR timeline.

Appendix B. Full Count Data for Retailer Scandals

Retailer	Scandals
H&M	1995: Large Swedish newspaper publishes article on chemical residues in garments, making wearers and people working in retail stores ill
	1997: documentary by Swedish public television on working conditions
	2006: Swedish radio broadcast program reveals deficient working conditions in jewelry industry in China (even though H&M not involved, is associated with it)
	2006: worker protests, Bangladesh
	2010: workers protest for higher wages in Bangladesh
	Mar 2010: 21 workers die in fire at H&M factory
	Jan 2010: tested samples of organic cotton show GMO traces
	2010: H&M slashes unsold clothes outside NY store
	Jul 2011: hundreds faint in garment factory, Cambodia
	July 2011: Greenpeace Dirty Laundry report on water pollution in China (mostly targets H&M)
	July 2011: Launch of Greenpeace Detox Campaign
	2012: German documentary reports H&M's links to child labour and labour exploitation in Uzbekistan and Bangladesh
	2012–2013: Human Rights Watch report on Cambodian factory conditions (some of which were H&M suppliers, although they were not the sole targets)

Retailer	Scandals
	<p><b>April 2013:</b> Rana Plaza collapse (not an H&amp;M supplier, but H&amp;M was associated with the scandal)</p> <p><b>Sep 2014:</b> factory worker protests in Cambodia over living wages (H&amp;M and Inditex)</p> <p><b>Aug 2016:</b> H&amp;M employed 14-year-old workers in Myanmar</p> <p><b>2016:</b> Report finds Syrian refugees are working in Turkish factory suppliers</p> <p><b>2017:</b> Report finds that viscose sourced causes extreme pollution</p> <p><b>Dec 2017:</b> Ukraine, Serbia, and Hungary: Report by Clean Clothes Campaign details poverty wages and poor working conditions in garment factories producing for global brands (incl. Inditex and H&amp;M)</p> <p><b>2018:</b> Report of abuses at large Indian supplier (H&amp;M and Gap)</p> <p><b>July 2021:</b> Report on wage-theft in garment supply chains (COVID-19) incriminating Inditex, H&amp;M and Gap</p>
<b>TOTAL</b>	<b>20</b>
Inditex	<p><b>April 2005:</b> Spectrum factory collapse, killing 60 workers</p> <p><b>Oct 2009:</b> Found responsible for oil spill</p> <p><b>July 2011:</b> Greenpeace Dirty Laundry report on water pollution in China (mostly targets H&amp;M)</p> <p><b>July 2011:</b> Launch of Greenpeace Detox Campaign</p> <p><b>August 2011:</b> Illegal sweatshop slave labour scandal in Brazil</p> <p><b>Dec 2011:</b> Clean Clothes campaign report about living conditions of textile workers in Tangier</p> <p><b>20 Nov 2012:</b> Report: Toxic Threads, the big Fashion Stitch-Up Greenpeace International investigates Zara (and other brands) for toxic chemicals in clothes</p> <p><b>2012:</b> factory fire</p> <p><b>Oct 2012:</b> water pollution (?)</p> <p><b>April 2013:</b> Rana Plaza collapse</p> <p><b>Oct 2013:</b> Nine people killed in a fire that broke out in a garment factory close to Dhaka</p> <p><b>Sep 2014:</b> Factory worker protests in Cambodia over living wages (H&amp;M and Inditex)</p> <p><b>2015:</b> Inditex faces fines in Brazil over sweatshop scandal</p> <p><b>Dec 2016:</b> Inditex found to have avoided paying millions of Euros in taxes between 2011 and 2014</p> <p><b>2017:</b> Report finds that viscose sourced causes extreme pollution</p> <p><b>Nov 2017:</b> Nnotes sewn into Zara clothes saying workers are not getting paid</p> <p><b>Dec 2017:</b> Ukraine, Serbia, and Hungary: Report by Clean Clothes Campaign details poverty wages and poor working conditions in garment factories producing for global brands (incl. Inditex and H&amp;M)</p> <p><b>April 2021:</b> Uyghur forced labour scandal (lawsuit filed against Inditex and Uniqlo)</p> <p><b>July 2021:</b> Report on wage theft in garment supply chains (COVID-19) incriminating Inditex, H&amp;M, and Gap</p>
<b>TOTAL</b>	<b>17</b>
Gap Inc.	<p><b>1995:</b> Labor conflict at Mandarin International factory in El Salvador (see Page 20) increases company's awareness of factory conditions and the need to ensure vendor commitment to sourcing guidelines.</p> <p><b>1999:</b> Gap Inc. is one of many apparel retailers named in Saipan lawsuit</p> <p><b>2000:</b> Child labour allegations in outsourcing factories, Cambodia</p> <p><b>2002:</b> UNITE releases a study on working conditions in Gap factories</p> <p><b>20S03:</b> WWW (women working worldwide) published a research report entitled "bridging the gap"</p> <p><b>2004:</b> Oxfam released a report entitled "trading away our rights"</p> <p><b>Oct 2007:</b> Child sweatshop shame</p> <p><b>July 2011:</b> Greenpeace Dirty Laundry report on water pollution in China (mostly targets H&amp;M)</p> <p><b>July 2011:</b> Launch of Greenpeace Detox Campaign</p> <p><b>2012–2013:</b> Human Rights' Watch report on worker conditions in Cambodian factories (use of FDCs)</p> <p><b>April 2013:</b> Rana Plaza collapse</p> <p><b>April 2013:</b> Toxic Threads investigation reveals how big brands like GAP Inc. are in business with polluting suppliers in Indonesia, leading to major water pollution</p> <p><b>Aug 2013:</b> Aljazeera investigation reveals child labour in Old Navy factory in Bangladesh (Samies Finishing House factory)</p> <p><b>Jan 2014:</b> Report released detailing worker abuses at Next Collections Limited factory in Bangladesh (producing Old Navy jeans)</p> <p><b>2014:</b> Earns the "Public Eye Jury Award" that aims to highlight the worse human rights violations and disregard for sustainability</p> <p><b>Aug 2014:</b> Audit conducted for Gap reveals problems in two factories, Myanmar</p> <p><b>2018:</b> Report of abuses at large Indian supplier (H&amp;M and Gap)</p> <p><b>June 2018:</b> Report analyses gender-based violence in Asian Gap factories (H&amp;M mentioned but not really targeted)</p> <p><b>July 2021:</b> Report on wage theft in garment supply chains (COVID-19) incriminating Inditex, H&amp;M, and Gap</p>
<b>TOTAL</b>	<b>19</b>
Fast Retailing	<p><b>July 2011:</b> Greenpeace Dirty Laundry report on water pollution in China (mostly targets H&amp;M)</p> <p><b>July 2011:</b> Launch of Greenpeace Detox Campaign</p> <p><b>2013:</b> Rana Plaza</p> <p><b>2015:</b> Factory closure in Indonesia makes workers ask for severance pay, and start of Clean Clothes #payupUniqlo campaign</p> <p><b>Oct 2016:</b> SACOM report on human rights violations in factories across South-East Asia</p> <p><b>April 2021:</b> Uyghur forced labour scandal (lawsuit filed against Inditex and Uniqlo)</p>
<b>TOTAL</b>	<b>5</b>

### Appendix C. Retailer Scandals and CSR sources

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