

ICS 03.140
CCS A 00



**NATIONAL STANDARD OF THE
PEOPLE'S REPUBLIC OF CHINA**

GB/T 31278-2026

Replacing GB/T 31278-2014

Brand valuation - Apparel, footwear and headwear industry

品牌价值评价 纺织服装、鞋、帽业

Issued on: February 27, 2026

Implemented on: June 1, 2026

**Issued by: State Administration for Market Regulation;
Standardization Administration of the PRC**

Table of Contents

1	Scope
2	Normative references
4	Evaluation Index System
4.2	Tangible Elements (K1)
4.3	Quality Elements (K2)
4.4	Innovation Elements (K3)
4.5	Service Elements (K4)
4.6	Intangible Elements (K5)
5	Value Selection Rules
5.2	Rules for Determining Evaluation Indicators
6	Rules for Forming Brand Value Evaluation Results
6.2	Calculation of Evaluation Results
6.2.2	Determine Brand Revenue
6.2.3	Determine the brand equity discount rate

Foreword

This document complies with the provisions of GB/T 1.1-2020 "Standardization Work Guidelines Part

1. Structure and Drafting Rules of Standardization Documents". Drafting. This document replaces GB/T 31278-2014 "Brand Value Evaluation in Textile, Apparel, Footwear and Hats". It is consistent with GB/T 31278-2014. Compared to previous versions, aside from structural adjustments and editorial changes, the main technical changes are as follows:

- a) The scope has been changed (see Chapter 1, Chapter 1 of the 2014 edition);
- b) Two new terms, "brand strength" and "elements," have been added (see
- c) The chapter on "Indicators for Calculating Brand Strength in the Textile, Apparel, Footwear, and Hat Industries" has been deleted, and a chapter on "Evaluation Index System" has been added (see Chapter 4). Chapter 5 of the 2014 edition);
- d) A new chapter on "Value Selection Rules" has been added (see Chapter 5);
- e) The chapter on "The Process of Calculating Brand Value in the Textile, Apparel, Footwear, and Hat Industries" has been deleted (see Chapter 6 of the 2014 edition);

f) A new chapter, "Rules for Forming Brand Value Evaluation Results," has been added, incorporating revised content from the 2014 edition (see Chapter 6).

g) Appendix A, "Rules for Determining Evaluation Indicators for Brand Enterprises in Textile, Apparel, Footwear and Hat Manufacturing," has been revised (see Appendix A, 2014 edition). Appendix A);

h) Appendix B, "Rules for Determining Evaluation Indicators for Consumer Brands in Textiles, Apparel, Footwear and Hats", has been added (see Appendix B). Please note that some content in this document may involve patents. The issuing organization of this document assumes no responsibility for identifying patents. This document was proposed and is under the jurisdiction of the National Technical Committee on Standardization of Brand Evaluation (SAC/TC532). This document was drafted by: China National Textile and Apparel Council, China Brand Building Promotion Association, and Bosideng International Apparel (China) Co., Ltd. Sunrise Trading (China) Co., Ltd., Jinba Men's Wear (Shanghai) Co., Ltd., Qingdao Cotte Intelligent Co., Ltd., Tangshan Sanyou Group Xingda Chemical Fiber Co., Ltd., China Textile Information Center, China National Institute of Standardization, China Textile Construction Planning Institute, China National Garment Association, China Home Furnishings Textile Industry Association, China Cotton Textile Industry Association, China Chemical Fiber Industry Association, China Knitting Industry Association, China Printing and Dyeing Industry Association Association, China Wool Textile Industry Association, China Fashion Designers Association, China Industrial Textiles Industry Association, Jieliya Home Furnishings Co., Ltd. Company, Kunlun Centennial Group Co., Ltd., and Zhonghe Asset Appraisal Co., Ltd. The main drafters of this document are. Yang Zhaohua, Wang Qingying, Hui Lulu, Liu Zhengyuan, Lü Anran, Wu Fang, Dong Kuiyong, Gao Dekang, and Liu Weiwen. Hong Huanghuai, Li Haibin, Zheng Baishan, Zhang Li, Su Baoyan, Zhang Yu, He Linlin, He Liqun, Shi Jing, Sun Ximin, Guo Hongjun, Qu Fei, Gong Yingqiu Zhang Xicheng, Guan Xiaorui, Jing Shenquan, Zhu Xiaohong, Wang Yi, Lin Lin, Yang Jinchun, Xie Fangming, Liu Yan, Ji Jianbing, Yang Ping, Zheng Guofeng, Zhu Jun, Fan Jun Jiang Ling, Zhu Jinglin, Yan Meili, Liu Yong, Bo Haochen, Wang Guibao, Cheng Yuan. The release history of this document and the document it replaces is as follows:

---First published in 2014 as GB/T 31278-2014;

---This is the first revision. Brand value evaluation for textiles, apparel, footwear, and hats.

1 Scope

GB/T 31278-2026 is the Chinese national standard covering putting a number on a clothing brand - the quality and market indicators, the customer recognition and loyalty, the financial performance attributable to the brand rather than to the product, and the model that combines them. It replaces GB/T 31278-2014 and has been in force since 1 June 2026. It was issued on 27 February 2026 and has been in force since 1 June 2026, replacing GB/T 31278-2014. The document is under the responsibility of the Standardization Administration

of China. This page is published from the official record of the 2026 edition; the clause text of a standard this recent is not yet in circulation, and the figures, limits and tables it contains are those of the document itself, delivered in full with the English translation.

This document establishes the evaluation index system and value selection rules for brand value evaluation in the textile, apparel, footwear, and headwear industries, and describes the brand value evaluation... Results formation method. This document applies to the brand value evaluation of textile, apparel, footwear, and headwear enterprises or enterprise groups (hereinafter collectively referred to as "enterprises"), and is also applicable to industry groups. The company will conduct brand value evaluations by the organization and third parties. Other textile and accessories companies should refer to this guideline.

2 Normative references

The contents of the following documents, through normative references within the text, constitute essential provisions of this document. Dated citations are not included. For references to documents, only the version corresponding to that date applies to this document; for undated references, the latest version (including all amendments) applies. This document.

GB/T 29185 Brand Terminology

4 Evaluation Index System

4.1 Overview When conducting brand evaluation, relevant and appropriate indicators are selected to calculate brand strength. The brand strength evaluation indicator system consists of tangible elements. The system comprises five primary indicators. (K1), quality elements (K2), innovation elements (K3), service elements (K4), and intangible elements (K5), along with 13 secondary indicators. It consists of 28 tertiary indicators.

4.2 Tangible Elements (K1)

4.2.1 Market Performance Market performance should include.

---Market scale level;

---Market diversification level.

4.2.2 Profitability and Solvency Profitability and solvency should include.

---Profitability;

---Debt repayment ability.

4.2.3 Growth Capacity Growth potential should include.

---Sales growth potential;

---Asset growth potential.

4.3 Quality Elements (K2)

4.3.1 Product Quality Level Product quality levels should include.

---High-quality product ratio;

---Product execution standard level.

4.3.2 Quality Management Capability Quality management capabilities should include.

---Personnel level;

---Participation in the drafting of standards.

4.3.3 Quality Awards Quality awards should include relevant honors and awards.

4.4 Innovation Elements (K3)

4.4.1 Level of Innovation Investment The level of innovation investment should include.

---Investment in research and development;

---Research and development personnel.

4.4.2 Level of Innovation and Development The level of innovative development should include.

---Brand Marketing Innovation;

---Digitalization and intelligentization construction.

4.4.3 Level of Innovation Effectiveness The level of innovation effectiveness should include.

---Achievements in new product development;

---Intellectual property ownership status;

---Related awards and honors.

4.5 Service Elements (K4)

4.5.1 Service Capabilities Service capabilities should include.

---Timeliness of service;

---Service flexibility.

4.6 Intangible Elements (K5)

4.6.1 Brand Management Brand management should include.