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SUSTAINABILITY, ETHICS, WASTE MANAGEMENT, NEW YORK STATE

The Fashion Environmental Accountability Act

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Climate, Earth, and Society

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Final Report

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Executive Summary

As a global fashion capital, New York plays an outsized role in shaping production and consumption patterns. However, the absence of enforceable accountability mechanisms has allowed major fashion companies to externalize environmental and social harm that impacts vulnerable areas and communities in many parts of the world dependent on the industry for their livelihoods. Despite the industry's scale, profitability, and documented environmental harms, existing sustainability commitments remain largely voluntary, inconsistent and unverifiable.

The Fashion Environmental Accountability Act (A4631-B), introduced in New York State's 2025 legislative session, aims to address these systemic failures by shifting the industry standard reporting practice from voluntary pledges and disclosures to legally binding environmental and social due-diligence requirements. The Act mandates supply-chain mapping across four tiers of production, standardized greenhouse gas (GHG) accounting, wastewater and chemical disclosures, and annual public reporting of due-diligence efforts. Non-compliance leads to fines with these funds being channeled towards a Fashion Remediation Fund that will be set up to support community and ecosystem restoration where eligible fashion companies have caused harm.

This report proposes a coordinated program design that will guide the bill's implementation. Within it, we provide structuring for the bill's mandates and propose an actionable program that covers the areas of discretion left to the Department of State (DOS) and the Department of Environmental Conservation (DEC). Our proposal includes, firstly, the adoption of a volume- and risk-based approach to supply-chain mapping. Additionally, we outline a system of dual compliance that adheres to both local and international standards for wastewater and chemical due diligence requirements. Finally, we suggest a hybrid audit and verification structure led by the DOS and DEC to ensure uniform auditing standards across fashion companies in New York State.

To translate these programmatic recommendations into an operational system, we outline a detailed one year implementation roadmap. Phase 1 focuses on institutional setup, staffing, and drafting preliminary rules while Phase 2 establishes and disseminates standardized reporting templates and supply-chain mapping formats. Phase 3 pilots the digital due-diligence reporting portal with selected companies. By the end of the first year, the state will have built the regulatory infrastructure needed and tested the reporting mechanisms necessary for full implementation. A staffing and organizational plan is also provided, defining the roles of existing units and actors while introducing the Director of Fashion Environmental Accountability and the inter-agency task force responsible for program delivery. The first year's budget is projected at $2.39 million, covering personnel, data systems, training, and contracted services for the reporting portal.

If implemented effectively, the Fashion Environmental Accountability Act has the potential to position New York as the leading jurisdiction in the United States for regulating fashion's environmental footprint.

The Fashion Problem

Accounts for

8%

of global greenhouse gas emissions

Accounts for

20%

of global industrial water pollution

Requires up to

3000 liters

of water to produce a pair of jeans

Results in

200 million

trees cut down each year

The global fashion industry contributes to significant negative environmental and social impacts across every stage of its value chain. From the agricultural stage of growing and harvesting fibers and processing fossil fuel based plastics to create synthetic fibers, to textile manufacturing, distribution, consumption, and waste, the impacts of the industry are felt globally. Through these interconnected systems of labor, energy, chemical waste, water use, and greenhouse gas emissions, the fashion industry is one of the world's most polluting and resource-intensive sectors.

The fashion industry contributes roughly 8% of total greenhouse gas emissions,[1] roughly equivalent to the combined emissions of France, Germany, and the United Kingdom. The majority of these emissions come from the energy and resource intensive processes related to textile production, dyeing, and finishing processes powered largely by coal and natural gas in major producing nations like China, Bangladesh, and India. The industry is also related to the ultra polluting petrochemical industry, as over 60% of fibers produced today are fossil-fuel based, synthetic fibers.[2]

Washing synthetic fibers releases microplastics into water systems, causing widespread contamination that has now been detected in marine organisms and even human bloodstreams. The textile dyeing process discharges approximately 200,000 tons of synthetic dyes into rivers and streams annually, laden with toxic heavy metals, azo compounds, and persistent organic pollutants. As these chemicals bioaccumulate through food webs, they disrupt animal endocrine systems and accelerate the global decline in biodiversity. This pollution is part of a larger crisis, as the World Bank estimates that textile production accounts for roughly 20% of global water pollution. The industry's water demands are equally staggering, with the manufacture of a single pair of jeans requiring 2,000 to 3,000 liters of water, often extracted from regions already facing water stress.

Natural fibers do not dramatically improve the environmental performance of the industry. Cotton cultivation relies heavily on pesticides and fertilizer.[3] These compounds degrade soil and contribute to nitrous oxide emissions, a greenhouse gas with a global warming potential 273 times higher than CO_2.[4] Other natural fibers like viscose and rayon are sourced from wood pulp, linked to deforestation globally. Forest loss in Indonesia, Brazil, and parts of Africa associated with fiber production releases stored carbon and threatens biodiversity hotspots critical for ecosystems.

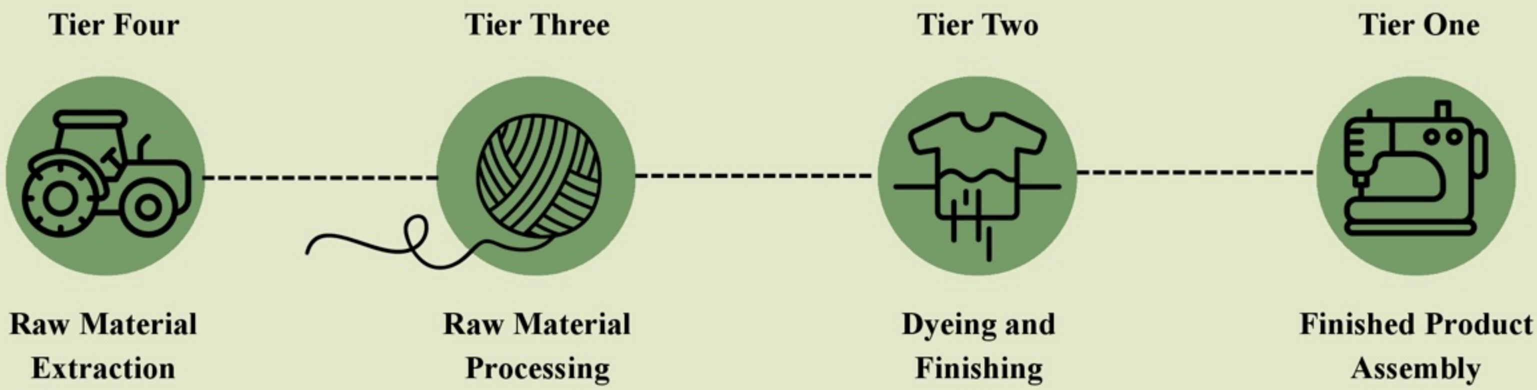
The Fashion Environmental Accountability Act

Growth in the fashion industry has come with significant consequences around the globe, and these impacts are expected to worsen over the next decade. On its current growth trajectory, the fashion industry will grow to account for 26% of the carbon budget allowed to limit global planetary warming to under 2ºC. The industry's dependence on fossil fuels, chemical-intensive processes, and exploitative labor conditions generates cumulative harms that transcend national boundaries. Addressing these concerns requires systemic change, and impactful legislation to hold global fashion companies accountable for their impact. The New York State Assembly and assembly member Dr. Anna Kelles has introduced the Fashion Environmental Accountability Act (A4631-B) in the 2025 legislative session. The bill proposes an ambitious and binding legal framework for environmental and social due diligence reporting by all large fashion companies operating in the State of New York. Under the Act, companies must map their supply chains from raw materials to finished products, report greenhouse gas emissions, wastewater and chemical use, and publicly disclose their due diligence efforts. The Act aligns with the Organization for Economic Co-operation and Development (OECD) guidelines and the Greenhouse Gas Protocol, mandating compliance in scope and method of data collection with preexisting, internationally recognized standards for corporate accountability. Enforcement is carried out through the Department of State (DOS) and the State Attorney General's office. Failure to comply with the stipulations of the legislation may result in fines of up to $15,000 per day per violation. Punitive fines assessed as part of the legislation's enforcement mechanism will support the establishment of the Fashion Remediation Fund, aiding in restoration processes carried out in communities disproportionately affected by industry pollution.

The Fashion Environmental Accountability Act reflects the growing momentum in New York State and globally to hold major manufacturers accountable for the leaching of negative externalities into the communities that make their enterprises possible. The language,

Image source: Yale Center for Business and the Environment (2024) environmental and social standards, and reporting standards mirror those of similar pieces of legislation established in the European Union and in India through the Corporate Sustainability Reporting Directive (CSRD) and the Business Responsibility and Sustainability Reporting (BSRS) framework respectively. This growing body of reformative legislation marks a potentially pivotal moment for global industry and a shift to enforceable, measurable, and verifiable standards of production.

Assembly bill A4631B, The Fashion Environmental Accountability Act, proposes a binding legal framework to increase transparency of large, single-branded companies and private labels of multi-branded companies with a global revenue of $100 million or more. The Act's primary objective is to move the fashion industry from voluntary sustainability initiatives to enforceable standards that promote equity, transparency, and accountability across production activities.



Section by Section Summary

Sub-Division I	Defines key terms such as "fashion seller" and "due diligence," establishing a framework for interpreting the bill's requirements.
Sub-Division II	Mandates fashion sellers to conduct environmental and social due diligence in line with the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector.[5] As a part of due diligence, companies must map their supply chain as follows: 85% of Tier I Suppliers within 1 year 75% of Tier II Suppliers within 2 years 50% of Tier III Suppliers within 4 years 50% of Tier IV Suppliers within 6 years The Act further requires companies to promote responsible producers by offering longer-term contracts, supporting suppliers in meeting environmental standards, and adopting pricing models that reflect the cost of a sustainable transition. Beginning in 2027, companies must quantify, inventory and report greenhouse gas emissions annually, using the latest version of the GHG Protocol Corporate Accounting and Reporting Standard.[6]

Section by Section Summary Continued

The report must encompass the three types of emissions listed below:

Scope 1: Direct emissions from company operations
Scope 2: Indirect emissions from purchased energy
Scope 3: Indirect Emissions from the value chain

Fashion companies must set short and long-term science-based emissions-reduction targets using the Science Based Targets initiative (SBTi) tools guidance, and submit these targets for validation by the SBTi.[7] If the targets are not met in the mandated timeline, companies will be given a rectification period of 18 months to rectify their practices. The Act also requires annual reporting on wastewater chemical concentrations and water use, as well as compliance with relevant chemical management laws in suppliers' countries.

Sub-Division III	Requires filing the due-diligence reports in the format determined by the Department of State (DOS). Companies must submit a publicly accessible annual report of all due-diligence efforts taken. Companies that fail to comply will receive a 30-day grace period to submit the report, after which they will face fines of up to $15,000 per day.
Sub-Division IV	Defines the DOS as the responsible agency for promulgating all rules and regulations for implementation of the Act.
Sub-Division V	Describes the accreditation process for verifying bodies conducting independent verification of the due diligence reports.
Sub-Division VI	Establishes the powers of the Attorney General to enforce actions, including potential penalties for non-compliance. The Act also amends State Finance Law to establish the Fashion Remediation Fund, wherein penalties collected for non-compliance will be deposited. The fund will be used for remediation and restoration projects benefiting impacted communities and ecosystems.

Assembly Bill A4631-B puts a binding framework on New York's fashion industry. By requiring supply chain mapping, greenhouse gas inventories, wastewater and chemical reporting and annual due diligence reports, the industry goes from voluntary pledges to enforceable standards.

The penalties and remediation fund means violations will result in direct support for workers and communities. In so doing, the bill aims to make the industry more transparent and responsible, putting New York at the forefront of sustainable and equitable industry practice.

Case Study: UNIQLO Due-Diligence Reporting

UNIQLO, operated under the umbrella of the Fast Retailing CO. conglomerate, is one of the largest apparel companies globally. Company revenues far exceed the $100 million threshold established under the Fashion Environmental Accountability Act, making UNIQLO subject to the Act's environmental and social due-diligence requirements. Compliance with the legislation would substantially reshape its supply-chain transparency practices, emissions accounting procedures, and reporting systems, necessitating substantial investment in operational change throughout the value chain.

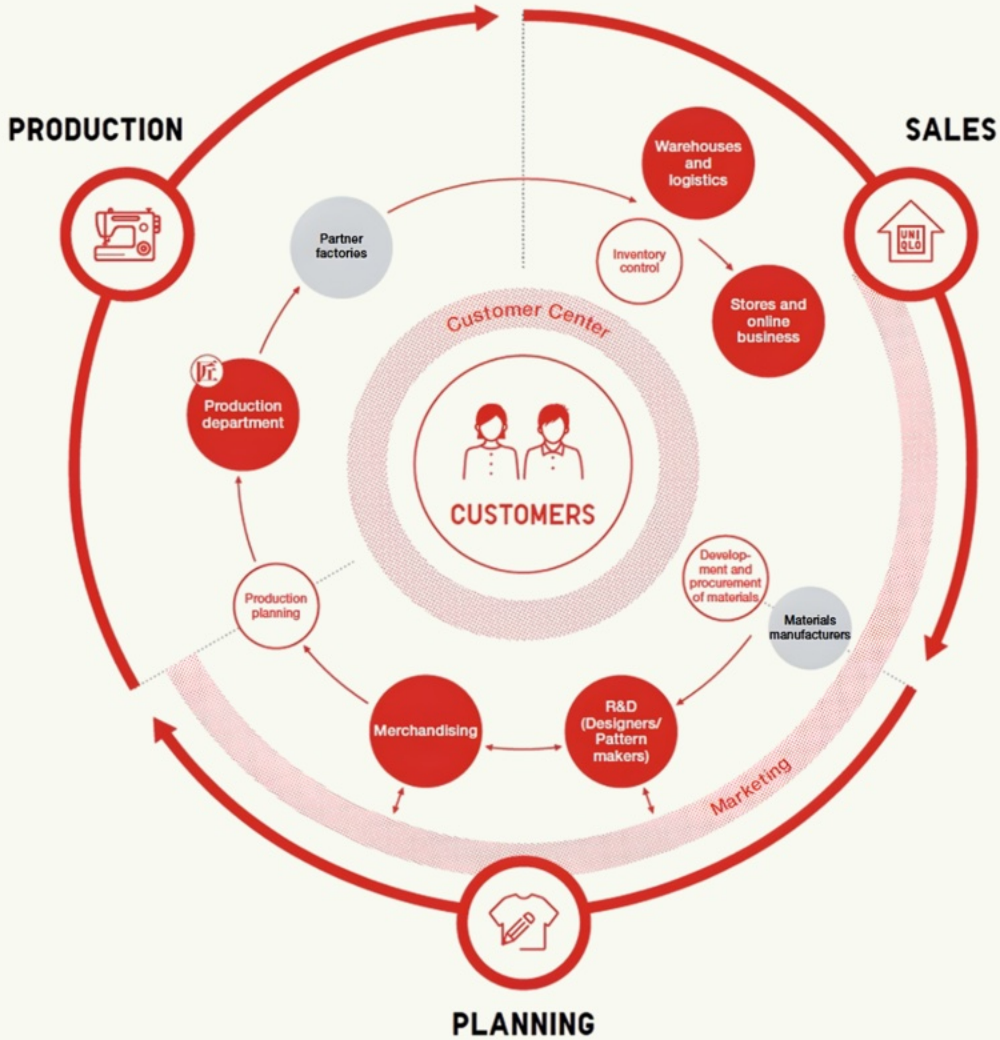


Image Source: Uniqlo, Fast Retailing Co,, Ltd (2025)

UNIQLO maintains a complex supply chain and sources from hundreds of independent contract factories across China, Vietnam, Bangladesh, Cambodia, and Indonesia. Although UNIQLO already publishes a partial supplier list in their annual sustainability report, this list only covers Tier 1 and select Tier 2 suppliers, significantly below the threshold levels required under the Fashion Environmental Accountability Act. Compliance with the legislation would require UNIQLO to create more comprehensive inventory of their suppliers. They must then expand its traceability systems using improved monitoring systems, and incentivize suppliers operating in ways that benefit human health and the environment through forward purchasing agreements and improved contracts.

I. Issues and Political Analysis

Stakeholder Analysis

Image Source: the Model Alliance (2022)

New York's fashion industry generates nearly $100 billion in revenue annually, and employs over one hundred thousand people statewide.[8] As one of the largest and most economically significant sectors in New York, any operational or structural change will carry significant economic, social, and environmental consequences. The shift proposed by the legislation has prompted vigorous debate among legislators, community and environmental advocates, and industry stakeholders, creating a landscape that is sharply delineated on either side by supporting and opposing factions.

Supporters

The primary legislative sponsor of the Bill, Dr. Anna Kelles (D-125th District, NY) collaborated with Harvey Epstein (D-74th District, NY), Tony Simone (D-75th District, NY), Andrew Hevesi (D-28th District, NY), Jessica Gonzales-Rojas (D-34th District, NY) to propose the legislation on February 4th, 2025. In the formal memo in support of the legislation, Dr. Kelles writes "This legislation will shift the industry away from a race to the bottom by requiring active due diligence and planning to mitigate risk." [9]

This sentiment is echoed by environmental labor advocacy groups and environmental protection organizations. The Natural Resources Defense Council describes the act as a long-overdue accountability mechanism for pollution, labor abuses, and social inequities perpetuated by the fashion industry.[10] Sustainable-focused brands like Patagonia,[11] and other progressive lawmakers believe the Act represents an important part of a broader climate and environmental justice agenda.[12] These organizations and individuals view the Act as a pioneering effort to hold global fashion brands accountable for the environmental and social consequences of their production activities, while reinforcing the State's position as a leader in sustainable policy.

Opponents

Industry advocacy groups and business-aligned legislators are the largest, and most ardent detractors of the proposed legislation. Industry groups including The American Apparel & Footwear Association believe the bill “goes too far”[13] in its demands of fashion sellers, citing issues of high compliance costs and operational burdens to accurately report the required information within the stipulated timeline. Business-friendly law makers and large industry participants concur with this assessment, echoing the notion that the legislation is costly and burdensome in a time when global supply chains are already strained by global economic uncertainty.[14]

Critics across the board additionally contend that the Act duplicates international reporting mandates such as those required under the CSRD and the BSRS, while simultaneously failing to align with these related standards. This complicates the reporting process, adding undue cost and uncertainty to a procedure that is already fraught and stalling in other regions attempting to implement similar legislation.

Case Study: EU’s Corporate Sustainability Reporting Directive

The Corporate Sustainability Reporting Directive (CSRD)(2025) significantly expands the scope, detail, and enforceability of sustainability reporting on environmental, social, and governance issues for companies operating in or selling into the EU market. The CSRD mandates granular supply-chain data, standardized metrics, and independent third-party assurance of reported information.

Implementation has faced substantial challenges, with companies citing difficulties in collecting supply-chain data beyond Tier 1 suppliers, insufficient digital infrastructure for traceability, and a shortage of accredited assurance providers capable of auditing complex due-diligence reports. These capacity constraints, coupled with the high financial and operational burden placed on companies has resulted in significant delays to implementation. The compliance timeline for high-impact sectors, including global fashion retailers such as UNIQLO, has shifted from 2026 to 2028 to allow for phased adoption and improved reporting support infrastructure.

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Comparative Perspective

Precedence and momentum exist to regulate industries with the reach and economic output of the fashion industry. The European Union has already begun to roll out their reporting requirements under the Corporate Sustainability Reporting Directive (CSRD), requiring as of 2025 reporting on corporate sustainability and governance for "large public undertakings", and reporting as of 2026 for private companies. Given the reporting requirements stipulated as part of the Fashion Environmental Accountability Act for companies grossing over $100 million in annual revenue, the vast majority of affected companies in New York State will have already been producing reports as part of their International operations. Many of these large undertakings will have been producing sustainability reports since as early as 2014 under the requirements of the Non-Financial Reporting Directive (NFRD), the predecessor to the Corporate Sustainability Reporting Directive.

Similar legislation is currently being rolled out in India under the reporting requirements of the Business Responsibility and Sustainability Reporting (BSRS) legislation. The BSRS law currently applies to the largest 150 publicly listed companies in the nation as measured by market cap, requiring them to produce value chain reports on at least 75% of their processes by volume or revenue. In an effort to reduce the burden and create a materially significant reporting standard, the BSRS maps closely to the Global Reporting Initiative (GRI) and Task Force on Climate-Related Financial Disclosures (TCFD) standards-guidelines that nearly all of the companies operating under the potential Fashion and Environmental Accountability Act will be currently adhering to.

Program Planning Considerations

Even if passed, A4631B will require significant administrative and operational effort on the part of New York State authorities to translate the legislation's directive into operating procedures. Successful implementation will be incumbent upon clear and holistic rule-making on the part of the Department of State, adequate staffing and clear delineation of responsibility, and a robust verification infrastructure.

To reduce the burden of cost, ambiguity, and only partial overlap with other reporting standards, the DOS must align their reporting standards with existing reporting frameworks and provide technical assistance to businesses undertaking the reporting process. Phased compliance timelines combined with targeted capacity-building initiatives will be essential to ensure that enforcement remains both practical and effective, preventing the emergence of punitive or unmanageable compliance pressures as the Directive is rolled out.

II. Program Design & Implementation

Program Year One

The first year of program implementation focuses on building the institutional, regulatory, and technical foundation necessary to operationalize the Fashion Environmental Accountability Act. Across the three primary phases, the DOS, Department of Environmental Conservation (DEC), and the newly created Director of Fashion Environmental Accountability (DFEA) will establish a Fashion Environmental Accountability Act Task Force (FEA-IATF) to coordinate the development of governance structures, regulatory guidance, and pilot the state's new supply chain due-diligence system.

Phase 1 (months 1-3) centers on institutional setup such as hiring of key personnel to staff the FEA-IATF, and a subsequent literature review of global sustainability frameworks relevant to the legislation such as the GHG Protocol and the Organization for Cooperation and Development (OECD) Guidelines for Responsible Supply Chains. By the end of Q1, a pre-rule discussion paper will be published for review by stakeholders.

Phase 2 (months 4-6) focus will shift to designing standardized templates for supply chain mapping and due-diligence reporting. The FEA-IATF, under the leadership of the DFEA, will create draft tiered reporting formats after a literature review of existing and related global frameworks like the EU's Corporate Sustainability Reporting Directive. By the end of Q2, the final reporting format will be set and released.

Phase 3 (months 7-12) works to transition the program from design to operational testing. The FEA-IATF along with the DOS will issue a request for proposal (RFP) to build out the state's centralized Due-Diligence Reporting Terminal. These organizations will then establish and oversee the selection of 5 fashion companies to participate in a pilot program, conducting supply chain reviews and reporting on their initial supply chain maps within the terminal. The TEA-ITF will provide assistance and training for each of the participants, and subsequently validate the reported data and assess environmental risk.

By the end of year one, the program will have established and trained personnel, created formal reporting requirements and formats, built out the digital reporting systems, and completed a pilot testing program. This year will be crucial to laying the groundwork for full implementation in subsequent years.

January 2026 — December 2026

DEVELOP INSTITUTIONAL FOUNDATIONS AND INTERAGENCY COMMUNICATION

Q1

RESPONSIBLE:
DOS, DEC

DRAFT SUPPLY CHAIN MAPS & DUE DILIGENCE FORMATS, STAKEHOLDER ENGAGEMENT

Q2

RESPONSIBLE:
DOS, DFEA

DUE DILIGENCE REPORT REVIEW AND PILOT TESTING PROGRAM

Q3-Q4

RESPONSIBLE:
DOS, FEA-IATF

Figure 1

The Fashion Environmental Accountability Act advances reform in the fashion industry through two primary mechanisms. First, it requires comprehensive due-diligence reporting to strengthen supply-chain traceability and institutional accountability. Second, it establishes agency-led rule-making and independent verification processes that ensure consistent oversight, credible disclosure, and greater transparency across the value chain. While the bill outlines minimum guidelines that the process and outputs should adhere to, significant elements of the reporting and verification processes are left to the discretion of the DOS. The following subsections detail the programmatic elements the DOS and DEC must define to ensure the Act's two central mechanisms are implemented successfully.

Areas of Discretion

The DOS must decide on the precise procedures for mapping and disclosure requirements, as well as in the specific required water and waste water management practices and reporting standards. This will require coordination with subject matter experts to identify material issues, relevant reporting frameworks, and key leverage points throughout the value chain. To achieve this, the DOS will work with experts at the DEC to create a reporting framework that captures risks across the supply chain, and through water and waste water management practices. Specific considerations relating to each of these issues are expanded upon below.

Supply-Chain Mapping

Companies operating under the purview of the legislation are mandated to report on suppliers across the value-chain. Leaving this to the discretion of particular manufacturers potentially leads to selective disclosure of suppliers operating in countries with more stringent environmental and labor laws, neglecting the burdens put on the most at risk regions.

Significant amounts of US apparel imports are coming from nations identified by the US Department of Labor to use child labor or forced labor to produce them.[19] This is in violation of international standards put forward by the Bureau of International Labor Affairs (ILAB) recognized worldwide.[20] To reduce the selective reporting of only facilities operating under internationally recognized laws and frameworks, companies will be required to report first on facilities operating under similarly high-risk conditions. This means companies will be required to prioritize reporting on facilities or sections of the supply chain operating in countries or regions with higher likelihoods of labor rights violations, environmental degradation, or weak enforcement mechanisms. To implement this, the DOS and DEC will jointly develop a risk classification framework in consultation with labor experts, environmental scientists, and civil society. This framework will likely draw on multiple global indices, including the U.S. Department of Labor's List of Goods Produced by Child Labor or Forced Labor by country, the Environmental Performance Index (EPI)[21] and the recently developed Climate Finance Vulnerability Index.[22] These sources will be synthesized by the DOS into a tiered country risk classification (e.g., high, medium, low), reviewed annually. Companies will be required to start disclosure from high-risk countries and proceed down the risk tiers, until they meet the volume-based supplier coverage required under the Act.

This mapping system will necessitate identifying and disclosing suppliers most likely to contribute to negative impacts first. It facilitates efficiency by carefully allocating limited resources to areas where detrimental effects are most probable or would be most severe before directing them elsewhere. The choice of mapping method influences the rate of identification of facilities having the greatest adverse effects on human well-being and the environment.

Wastewater Standards

The Act requires fashion sellers to report on and comply with waste water management laws in their locale of operations. This establishes a baseline requirement that aligns with each supplier's operating jurisdiction. Reliance solely on local regulations is fraught, as many of the lowest-cost sourcing regions have weak environmental protections relative to internationally recognized standards. This misalignment could severely undermine the effectiveness of the legislation and allow substantial negative impacts to persist unabated. Requiring companies to comply with an internationally recognized standard such as the Zero Discharge of Hazardous Chemicals (ZDHC) Wastewater Guidelines,[23] in addition to meeting local regulations would close the loophole of sourcing from regions with minimal environmental standards. This would introduce a more consistent floor of expectations across global operations and provide verifiable benchmarks for compliance.

Though ambitious and potentially costly, this approach would strengthen the environmental integrity of the program and reduce the risk of regulatory arbitrage by companies sourcing from low-standard jurisdictions.

Third Party Verification

The bill establishes the need for verification bodies who will independently validate fashion sellers' supply-chain mapping and disclosure claims. Independent verification will also entail an audit of companies' greenhouse gas emissions inventory and their reduction targets' compliance to internationally established standards. To fulfill the bill's auditing conditions, a centralized structure will be employed, wherein the DOS would work with the DEC to establish an internal task force responsible for organizing and implementing the program design stipulated in this section. The task force will be the sole enforcer of standards set by the DOS and DEC, reducing the burden and potential loopholes associated with developing a network of third party verification bodies. Ultimately, the choice in governance structure will be critical in the operational speed and effectiveness of due diligence validation processes.

Case Study - Textile Production in Pakistan

Pakistan's textile industry is one of the country's largest polluters, with extensive evidence of untreated industrial wastewater contaminating rivers, soils, and surrounding communities.

Pakistan's environmental regulatory framework governing the textile and fashion sector is built around the Pakistan Environmental Protection Act (1997) and enforced through National Environmental Quality Standards for industrial wastewater, air emissions, and hazardous substances. In theory, manufacturers must conduct environmental assessments and comply with self-monitoring and reporting rules that govern dyeing, finishing, and chemical use (1997).

In practice, minimal enforcement capacity, limited monitoring, and the dominance of small and medium-sized factories lacking sufficient resources have resulted in persistent non-compliance. Many facilities lack adequate effluent treatment systems, leading to untreated wastewater discharges, ecosystem degradation, and public health risks. Gaps in regulation and enforcement create reputational and operational risks for global brands sourcing from Pakistani producers

The proposed structure builds on the existing frameworks within the implementing agencies. The Deputy Secretary of State for Planning, Development, and Community Infrastructure in the Department of State along with the Deputy Commissioner of Climate Change, Air Resources, and Energy within the Department of Environmental Conservation will serve as the respective authorities overseeing the Act's implementation and creation of reporting standards. These authorities will jointly appoint a Director of Fashion Environmental Accountability to identify priorities and coordinate action to achieve the goals of the bill. The DFEA will additionally direct the TEA-IATF in developing formats for due diligence reports, reviewing company submissions, and making rules and regulations for GHG reporting. Existing staff within the DOS will be used, leveraging the Department's experienced workforce to maintain consistency from rule development through implementation. This internal approach ensures that the team drafting regulatory standards is the same team responsible for administering and adjusting those standards over time, promoting continuity, responsiveness to stakeholder concerns, and efficient adaptation as program needs evolve.

Staffing and delineation of responsibilities will remain flexible to ensure efficient utilization of manpower. For example, the environmental specialist responsible for reviewing due diligence reports will also contribute to drafting rules and regulations for GHG reporting

Fashion Environmental Accountability Act Organizational Structure

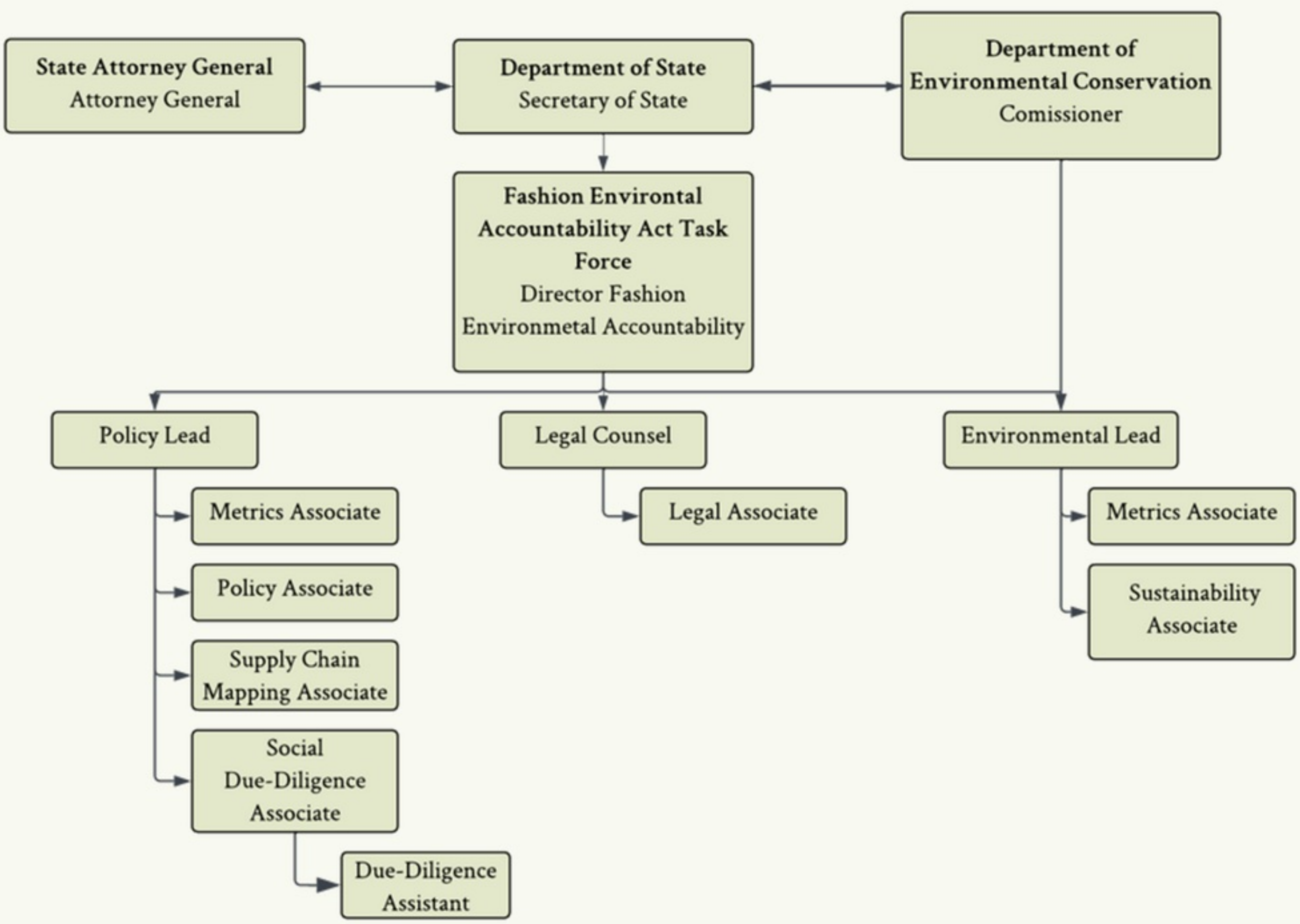

Figure 2

standards and developing a standard report format for due-diligence submissions. Similarly, the policy specialist will support both policy development and rule-making activities to maintain consistency across program elements.

While the DOS, DEC, and Attorney General have extensive experience regulating compliance across multiple sectors, their existing mandates are not specifically designed to manage the technical, data-intensive, and sector specific requirements of the fashion industry. A dedicated organizational structure and staffing plan is therefore needed to ensure these agencies have the specialized expertise and operational capacity required to administer the Act. The proposed framework provides the institutional flexibility and technical depth necessary for coordinated and efficient program delivery

*(See **Appendix A** for complete Staffing Plan)*

Assigned Functions of the Program Entities

The Department of State (DOS)

serves as the regulatory lead, responsible for ensuring supply chain mapping of all four tiers and creating formats for filing due diligence reports. The department will also accredit the verification bodies that conduct independent verification of GHG inventories, wastewater concentrations, and water usage. In addition, DOS and the FEA-IATF will make any rules and regulations necessary for the implementation of the act in consultation with the Department of Environmental Conservation.

The Department of Environmental Conservation

Serves as the technical advisor on environmental standards and reviews and certifies the environmental aspects of the due diligence report.

The Attorney General

Serves as the enforcement authority, empowered to impose fines, initiate civil proceedings against non-compliant fashion companies, and issue injunctions requiring adherence to statutory obligations.

Performance Management

A robust performance management system is essential to operationalize the Fashion and Environmental Accountability Act and ensure that program implementation remains transparent, measurable, and adaptable. The below framework outlines how the Director of Fashion Environmental Accountability and the agencies responsible for implementing program directives will track progress, assess program effectiveness, and incorporate innovation throughout the program's life cycle.

To evaluate progress and identify opportunities for improvement, the performance management framework is organized around the three key phases outlined previously.

Measurement of Key Performance Indicators

The measurement component of the performance management process quantitatively defines the program's objectives and the relevant information that must be collected to determine success. As A4631B includes specific activities that must be completed by the implementing agencies and the covered companies within particular timeframes, the performance metrics take a phased approach depending on what must be done during each particular period. A sample scorecard can be seen in **Table 1**.

*(See **Appendix B** for complete Metrics Scorecard)*

Performance Management Scorecard

Mandate	Metric	Description	Scoring Guide (0-2)
Supply Chain Mapping	Tier Coverage	Has the company mapped the required tier of suppliers?	0 = Required tier not mapped 1 = Tier 1 mapped late/incomplete 2 = Tier mapped on time/extensive
	Public disclosure (open data principles)	Is the supplier list publicly available and updated annually?	0 = Not available 1 = Available 2 = Current and accessible
Environmental Due Diligence	Greenhouse Gas Reporting	Does the company report on required scope of emissions?	0 = No reporting 1 = Late or partial 2 = Full scope, on time
	Verification of Claims	Are emissions data verified by a credible third-party?	0 = No verification 1 = Internal verification 2 = Third-Party verified

Table 1

Phase One - Recruit Staff & Perform Literature Review

Objective	Focuses on building the institutional foundation for program implementation through hiring of key staff members to perform a review of literature mentioned in the bill such as the OECD Guidelines for Responsible Supply Chains and the ZDHV Guidelines.
Metric	Number of key staff hired, number of literature reviews performed
Responsible Agency	DOS, DEC

Phase Two - Stakeholder Engagement & Due-Diligence Report Format

Objective	Centers on developing standardized templates and procedures for supply chain mapping and due diligence reporting. the DOS will open a 14-day public comment period with industry representatives, sustainability experts, and civil society groups. Following these consultations, the working group will integrate stakeholder input, finalize the reporting format, and publish it on the DOS website.
Metric	Degree of completion of reporting requirements, number of stakeholders engaged
Responsible Agency	DOS, TEA-IATF

Phase Three - Implementation of Pilot Testing Program

Objective	Transitions the program from design to execution. The DOS will issue a request for proposals (RFP) for the design and development of a centralized Due Diligence Reporting terminal and establish a review committee to oversee pilot testing, onboarding five companies to participate in a pilot testing program. Pilot companies will complete initial supplier mapping from tier 1 to tier 4, supported by training sessions led by the review committee.
Metric	Number of pilot companies enlisted, degree of completion of reporting site, number of glitches experienced on reporting site, rating of how well assistance programs aid companies in the reporting process
Responsible Agency	DOS, TEA-IATF

The budget to implement the proposed program design is estimated at $2,392,673 for the first year. This sum will cover program implementation across the three primary phases of program implementation in the first year. Costs are composed of two major expense categories - personnel costs and other-than-personnel-servives (OTPS) costs. Personnel costs will cover the salaries of all TEA-IATF staffers. Amortization of these costs across program activities can be seen in **Table 2**.

Personnel services amount to $1,532,172, and will pay for the salaries and fringe benefits of the DFEA and all members of the TEA-IATF staff. Other than personnel services amount to $860,500, covering office space and equipment, travel, and contracted services for the creation of the application portal.

The total budget will grow from this point, as more staffers are brought on the evaluate projects to be funded by the Fashion Remediation Fund after the first year of the program.

Program-Based Budget Table

Program Activity	Q1	Q2	Q3	Q4	Total
Establish Administrative Infrastructure	$107,875	$66,875	$46,875	$46,875	$268,500
Development of Rules & Regulations for GHG Reporting	$345,019	$0	$0	$0	$345,019
Due Diligence Format Development	$0	$301,131	$0	$0	$301,131
Due Diligence Portal Development	$0	$0	$40,000	$40,000	$80,000
Supply-Chain Mapping & Due-Diligence Review	$0	$0	$443,011	$433,011	$886,022
Verification & Monitoring	$0	$0	$150,000	$150,000	$300,000
Stakeholder Engagement & Outreach	$50,000	$50,000	$50,000	$50,000	$200,000
Other Operational Costs	$3,000	$3,000	$3,000	$3,000	$12,000
Total	**$505,894**	**$421,006**	**$732,886**	**$732,886**	**$2,392,673**
Percentage	**21.1%**	**17.6%**	**30.6%**	**30.6%**	**100%**

Table 2

Even if passed, A4631B will require significant administrative and operational effort on the part of the Attorney General, DOS, and DEC to translate the legislation's directive into operating procedures.

Successful implementation will be incumbent upon clear and holistic rule-making on the part of the Department of State, adequate staffing and clear delineation of responsibility, and a robust verification infrastructure. To reduce the burden of cost, ambiguity, and only partial overlap with other reporting standards, the DOS must align their reporting standards with existing reporting frameworks and provide technical assistance to businesses undertaking the reporting process. Capacity building programs and phased timelines will additionally be critical to maintain the practicality of enforcement, and avoid punitive punishment.

Risk Based Mapping As a Necessity

The decision to adopt a tiered mapping structure beginning with facilities in high-risk regions, reflects both the operational realities of limited enforcement capacity and the moral imperative to prioritize the most harmful nodes of the supply chain. By concentrating early efforts on jurisdictions with the most severe human rights and environmental violations, agencies can optimize impact while managing resource constraints.

Non Duplicative Efforts

The proposed alignment with existing standards such as CSRD, BSRS, GRI, and TCFD further seeks to reduce duplication, confusion, and noncompliance. DOS must also build in technical assistance and flexibility (e.g., phase-ins, capacity-building grants, or pilot programs) to help companies meet compliance thresholds without triggering severe economic dislocation or litigation.

Anticipated Resistance from Industry

Industry advocacy groups including the American Apparel & Footwear Association and business-aligned legislators have already voiced strong opposition to the Act.[24] The core of their argument is that the reporting obligations are excessively burdensome, both in cost and in operational effort, especially given current supply chain instability. Critics also argue that the Act fails to harmonize with existing international standards, creating inefficiencies and confusion for multinational brands.

The program design defuses this critique by allowing companies to sequence their reporting obligations starting with regions established as high-risk using the DOS' classification system and suggesting public-private partnerships between the DOS and platforms like TrusTrace[25] to provide streamlined support. This prioritization builds coherence and legitimacy while controlling compliance costs.

Social Justice Justification

The program's sequencing is also justified by the distributional inequities of fashion's global supply chains. Low-income communities and Global South regions disproportionately bear the brunt of the sector's environmental and labor harms.

The Fashion Remediation Fund is designed to channel penalties for noncompliance into direct restorative justice by funding community development and environmental remediation in affected regions. The program's design is necessary as it ensures that those regions most harmed are also the first to be addressed and potentially compensated.

Conclusion

The NYS Fashion Environmental Accountability Act represents a significant step toward transforming an industry whose environmental and social impacts spread across continents. As outlined in this report, the fashion sector's dependence on fossil fuels, toxic chemicals, opaque supply chains, and labor exploitation has created lasting harm to both ecosystems and communities, particularly in the Global South. By requiring robust supply-chain mapping, science-based emissions reporting, and transparent due-diligence disclosures, the Act shifts sustainability from voluntary corporate promises to enforceable, measurable obligations.

The legislation's alignment with international standards, including the OECD Guidelines, the GHG Protocol, and emerging global reporting frameworks, positions New York as a leader in harmonizing sustainability expectations across markets. The creation of the Fashion Remediation Fund ensures that penalties for non-compliance directly support the communities most affected by industry pollution, reinforcing the Act's environmental justice goals.

Successful implementation, however, will depend on clear rule-making, dedicated staffing, and strong coordination between the Department of State, Department of Environmental Conservation, and the Attorney General. The first-year roadmap, focused on staffing, stakeholder engagement, standardized reporting templates, and pilot testing, provides the institutional foundation needed to operationalize the Act effectively. Lessons from the EU's Corporate Sustainability Reporting Directive highlight the importance of designing a system that is ambitious but achievable, minimizing administrative barriers while upholding rigorous standards.

Ultimately, the Act represents a turning point in how New York approaches one of its most influential industries. By establishing transparency, accountability, and enforceable environmental safeguards, it offers a path toward reducing emissions, improving labor conditions, and curbing global pollution tied to fashion production. If implemented with care and consistency, the Fashion Environmental Accountability Act can move New York from fashion capital to a model for fashion reform, demonstrating that economic vitality and environmental responsibility can coexist.

Image Source: Sustainable Materials Management, Inc. (2025)

Appendix A: Fashion Environmental Accountability Act Staffing Plan

Position	Responsibility	Qty	Employment Type	Qualifications
Director Fashion Environmental Accountability	• Provides strategic leadership for the Fashion Environmental Accountability program; • Oversees rulemaking, implementation, interagency coordination, and stakeholder engagement; • Ensures alignment with legislative intent; • Approves final regulatory and compliance frameworks.	1	Contracted by DOS	Master's degree in public administration, environmental policy, or related field; 10+ years in sustainability governance or regulatory leadership; expertise in ESG and disclosure frameworks; strong management and communication skills.
Policy Lead	• Designs the overarching framework for due diligence format. • Translate legislative intent into clear, enforceable regulatory text. • Evaluate policy implications, including compliance costs, enforcement feasibility, and expected benefits. • Provide guidance to the DOS and DEC on policy trade-offs.	1	Contracted by DOS	Master's degree in public policy; 5+ years of experience in regulatory design, policy drafting, or compliance frameworks; excellent communication and technical writing skills
Corporate Sustainability Associate	• Aligns format with industry standards	1	Contracted by DOS	Master's degree in sustainability, business administration, or environmental studies; 5+ years of experience in corporate sustainability reporting or ESG strategy; familiarity with frameworks such as GRI, SASB, or TCFD
Environmental Lead	• Integrates formats of well-recognized international reporting standards. • Define and incorporate emissions factors and standards while making rules and regulations. • Leads assessments of GHG inventory, emission reduction targets, inventories of wastewater concentrations and water use reported in due diligence.	1	Contracted by DEC	Advanced degree in environmental science or engineering; 5+ years of experience in climate or environmental disclosure standards; technical expertise in emissions, water, and waste reporting

Appendix A Continued

Position	Responsibility	Qty	Employment Type	Qualifications
Supply Chain Mapping Associate	• Designs how supplier data will be collected and structured for the 50% supply chain map	1	Contracted by DOS	Master's degree in sustainability, business administration, or environmental studies; 5+ years of experience in supply chain management.
Social Due-Diligence Associate	• Leads assessments of social aspects of the due diligence reports.	1	Contracted by DOS	Advanced degree in social sciences, human rights, or labor studies; 5–7 years of professional experience in supply chain accountability, social compliance, or labor rights; strong stakeholder engagement skills
Legal Counsel	• Verify if the reporting standards are compliant with and do not violate state and federal laws	2	Contracted by DOS	Licensed attorney with 5–7 years of experience in environmental, regulatory, or administrative law; proven expertise in drafting and reviewing complex regulations
Metrics Associate	• Design reporting metrics and verification methods	2	Contracted by DOS & DEC	Master's degree in data science, statistics, or sustainability; 3–5 years of experience in GHG accounting, environmental metrics, or corporate disclosure; proficiency with emissions modeling tools and standards such as GHG Protocol.
Due-Diligence Assistant	• Responsible for due-diligence review program	1	Contracted by DOS	Master's degree in public policy, environmental management, or related field; 8–10 years of program management experience; demonstrated ability to oversee complex regulatory or compliance initiatives

Appendix B: Performance Metrics Scorecard

Program Area/Objective	Performance Metric	Lead Agency	Target	Status Tracking (Not started On-track Delayed)
Program Setup & Governance	Interagency Team/Task Force established and Meeting regularly	DOS	Setup by month 2	
	Director and Core Staff Appointed	DOS(HR) + DEC Support	100% core positions filled by Month 3	
Rule-making & program design	Rules for due diligence format, supply-chain mapping (by volume & risk)	DOS & DEC, with Policy Specialist as key persons	Draft by Month 4, final version by Month 6	
	# of stakeholder consultation sessions for rulemaking (e.g., industry, NGO, EJ groups)	DOS, with Director and Policy Specialist as key contacts	At least 2 formal sessions	
Reporting Baseline Mapping	Names and # of all companies falling under the bill's mandate	DOS	Contracted by DOS	
	# of relevant companies with sustainability reporting	DOS	80% of the companies by month 8	
	Completeness of supply chain mapping (eg. % with Tier 1 supplier lists)	DEC, Environment & Due Diligence Manager	Evaluate 50% of companies recorded by month 10, share data publicly by month 11	
	Completeness of environmental reporting (eg. % breakdown of companies reporting per scope of GHG emissions)	DEC, Environment & Due Diligence Manager	Evaluate 50% of companies recorded by month 10, share data publicly by month 11	

Appendix B Continued

Program Area/Objective	Performance Metric	Lead Agency	Target	Status Tracking (Not started On-track Delayed)
Systems Development & Data Infrastructure	Online Compliance Portal developed and tested	DOS & DEC, with Director Fashion Environmental Accountability	Progress report in Month 5, portal live by Month 6	
	Data templates for due diligence submission and QA/QC protocol approved, with a sample report available to companies	DEC + DOS, Metrics Associates	Finalized by month 10	
Stakeholder Engagement & Industry Onboarding	# of fashion companies briefed on requirements and portal use	DOS	At least 80% of covered companies by month 9	
	# of community and EJ organizations consulted for feedback	DEC + AG	At least 10	
Communications & Public Awareness	# of press releases, webinars, or social media posts issued by the program	DOS, Director	At least 5 public updates by Month 12	
	Visits to the program webpage or portal resources	DOS Web Analytics	Set target based on number of companies	
Reporting & Feedback Loops	Quarterly internal progress reports produced	DOS + DEC, led by Senior Program Manager	4 Reports by Year 1	
	Year-1 Public Performance Summary Report published online	DOS lead, + DEC content, and AG review	Released by Month 12	
Program Efficiency & Budget Utilization	% of PS and OTPS budget expended within planned quarterly bands	DOS & DEC	95–105% of planned	
	% of planned milestones achieved on time	DOS & DEC	At least 85% on-time completion	

Appendix C: Program Master Calendar

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1																		
2	**Phase**	**Organization Responsible**	**Organization/Staff Accountable**	**Task**	**Month 1**				**Month 2**				**Month 3**				**Extra**	
3					W1	W2	W3	W4	W5	W6	W7	W8	W9	W10	W11	W12	W13	W14
4	**Drafing Rules and Regulations for GHG Reporting**	DOS, DEC	DOS	Initial meeting between the NYS Deputy Secretary of State and the NYS Deputy Commissioner to establish positions for a Director, two Legal Counsel, a Policy Specialist, an Environmental Specialist, and two Metrics Specialists, and initiate the hiring process														
5		DOS, DEC	DOS	**Milestone:** Complete the hiring process														
6		DOS, DEC	DOS	Officially create a Fashion Environmental Accountability Inter-Agency Task Force (FEA-IATF) headed by Director, Fashion Environmental Accounability for drafting rules and regulations														
7		Task Force	Task Force	Meeting by Task Force to review the legislative mandates of A4631-B and existing reporting frameworks (GHG Protocol, ZDHC, OECD Guidelines).														
8		DOS, DEC, Task Force, OAG	DOS	First Round of Stakeholder Consultations– with Fashion companies, suppliers, sustainability reporting consultants, third-party verification bodies, NGOs, academic and legal experts, and officials from the Department of State, DEC, OAG, and GOPA.														
9			Task Force	Incorporation of Feedback from 1st Round of Stakeholder Consultations														
10		Task Force	Task Force	Identify gaps between current NYS law and global best practices in GHG and Develop comparative matrix of GHG accounting standards for textile/fashion sector.														
11		Task Force	Task Force	Define the core GHG data architecture—key variables (Scopes 1–3, units, emission factors, reporting frequency), data-validation logic, and interoperability standards.														
12		Task Force	Task Force	Policy Specialist and Legal Counsel create draft outline with definitions, coverage, scope, methodology, verification, and penalties and ensure compliance with state and federal law. Environmental amd Metrics Specialist create technical annex on GHG Reporting														
13		Task Force	DOS	Conduct Inter-Agency Review and publish pre-rule discussion paper on DOS website for public opinions.														
14		DOS, DEC	DOS	Initiate Hiring Process for Quarter 2: Supply Chain Mapping Lead, Corporate Sustainability Expert, Social Due Diligence Manager. **Milestone:** Complete the hiring process														
15		DOS, DEC	DOS	Second Round of Stakeholder Consultations.														
16		Task Force	Task Force	Incorporation of Feedback from 2nd Round of Stakeholder Consultations														
17		Task Force	Director	Contingency Week.														
18		DOS, DEC, OAG	DOS	The Director submits the Final Draft GHG Reporting Rules to the DOS, DEC, and the Office of the Attorney General (OAG) for formal legal and technical approval.														
19		DOS	Director	Preparation of guidelines, FAQs, and training materials (manuals, webinars, and short video tutorials) to help fashion sellers navigate the GHG reporting rules and regulations.														
20		DOS	DOS	**Milestone**: Publish the Finalized Rules and Regulations in NYS Register and on DOS Website. Also publish the FAQs and training materials on DOS Website														

Phase	**Organization Responsible**	**Organization/Staff Accountable**	**Task**	**Month 4**				**Month 5**				**Month 6**				**Extra**
				W14	W15	W16	W17	W18	W19	W20	W21	W22	W23	W24	W25	W26
Drafing the Supply Chain Mapping and Due Diligence Formats (Months 4-6)	DOS, DEC	DOS	Convene the Supply Chain Mapping and Due Diligence Format Task Force (SCM-DDF-TF) under the Director and review the legislative mandates													
	Task Force	Director	Map existing frameworks (GRI, SASB, TCFD, OECD Due-Diligence, ZDHC MRSL) Prepare gap analysis table comparing global frameworks to FEAA requirements													
	Task Force	Director	Draft tiered reporting format for Supply Chain Mapping and Draft the due-diligence reporting framework detailing company-level disclosures on GHG inventory, water usage, wastewater contaminant levels, and risk-mitigation measures, and standardize verification and submission formats for regulatory review.													
	DEC, DOS	DOS	Circulate the draft template and metadata to DOS and DEC for review, assess usability and data privacy concerns, and have Legal Counsel ensure it meets legal and public information requirements													
	DOS	DOS	Prepare the draft due diligence template, open a 14-day comment period with industry and NGO engagement sessions, and collect feedback through a survey on data needs and feasibility													
	DOS, DEC	DOS	Host virtual and in-person Stakeholder Consultation sessions to present the template, gather input from brands, manufacturers, and verifiers, and document concerns related to scope 3 data, supplier privacy, and verification workload.													
	Task Force	Director	Incorporate stakeholder feedback by updating the template and data rules, then produce the revised Due Diligence Format and a summary report of the consultation													
	DOS, DEC	DOS	Initiate Hiring Process for Quarter 3 & 4: Senior Program Manager and 8 Associates. **Milestone:** Complete hiring process for Q3 and Q4													
	Task Force		Contingency Week													
	DOS, DEC	DOS	Present the final template and pilot results to leadership in DOS and DEC for approval.													
	DOS	DOS	**Milestone:** Publish the final Due Diligence Format and guidance manual online													

Appendix C Continued

Phase	Organization Responsible	Organization/Staff Accountable	Task	Month 7				Month 8				Month 9				Extra week	Month 10				Month 11				Month 12				Extra Week
				W27	W28	W29	W30	W31	W32	W33	W34	W35	W36	W37	W38	W39	W40	W41	W42	W43	W44	W45	W46	W47	W48	W49	W50	W51	W52
Supply Chain Mapping and Due Diligence Review (Months 7-12)	DOS, DEC	DOS	Creation of Review Committee (RC) for Supply Chain Mapping and Due Diligence Review under Director, Fashion Environmental Accountability																										
	Review Committee	Director	Identify all covered fashion companies (>$100 M revenue) through DOS Business Entity Database and DEC records.																										
	Review Committee	Director	Float an RFP for Due Diligence Portal Design and Development, specifying functional, cybersecurity, and interoperability requirements aligned with DOS and ITS standards.																										
	Review Committee	Senior Program Manager	Finalize scope of mapping and select 3–5 pilot companies representing different supply-chain complexities (apparel, bags, shoes, and different combinations).																										
	RC, DOS, DEC, OAG	DOS	First Round of Stakeholder Consultations - Training the pilot companies on Supply Chain Mapping framework, data submission process, and use of traceability tools for accurate, standardized, and risk-based supplier reporting.																										
		Senior Program Manager	Incorporation of Feedback on Supply Chain Mapping																										
	Review Committee	Senior Program Manager	Collect baseline supply-chain data from pilot companies using the standard templates (Tier 1–4 suppliers, geolocations, production volumes).																										
	Review Committee	Director	Select and onboard a qualified vendor through the NYS procurement process, finalizing scope, deliverables, and timelines for system build-out.																										
	Review Committee	Senior Program Manager	Apply Quality Assurance and Quality Control checks and flag gaps or inconsistencies																										
	Review Committee	Director	Classify suppliers by material and geographic risk using Yale EPI, Higg FEM, and Climate Vulnerability Index to develop and validate a high–medium–low risk matrix.																										
	Review Committee	Director	First Round of review of Due Diligence portal development.																										
	RC, DOS, DEC, OAG	DOS	Second Round of Stakeholder Consultations - Training all the companies on Supply Chain Mapping framework, data submission process, and use of traceability tools for accurate, standardized, and risk-based supplier reporting.																										
		Senior Program Manager	Incorporation of Feedback on Supply Chain Mapping																										
	Review Committee	Director	Second Round of Review of Due Diligence portal development. Incporation of feedback by the vendor																										
	Review Committee	DOS	Train internal staff (DEC officers, DOS analysts, and verifiers) on due-diligence concepts—compliance thresholds, verification workflows, and grievance procedures—to prepare for next-year enforcement.																										
	Review Committee	Senior Program Manager	Contingency Week																										
	Review Committee	Director	Develop preliminary due-diligence reference materials, including checklists, standard operating procedures (SOPs), and draft verifier guidelines aligned with the GHG Reporting Rules.																										
	Review Committee	Fashion Sellers	**Milestone**: Companies to map and submit Supply Chain Mappnig of 30% of Tier-1 suppliers																										
	RC, DOS, DEC, OAG	DOS	Due Diligence Review- First Round of Stakeholder Consultations - Offline and Online Training of all fashion companies on Due Diligence Portal framework and compliance requirements																										
		Senior Program Manager	Incorporation of Feedback from 1st Round of Stakeholder Consultations																										
	Review Committee	Director	**Milestone**: Deploy the live portal for Due Diligence Report Filing																										
	Review Committee	Fashion Sellers	**Milestone**: Companies to map and submit Supply Chain Mappnig of 60% of Tier-1 suppliers																										
	Review Committee	DOS	Conduct inter-agency technical workshop (DOS–DEC) to align supply mapping results with upcoming due-diligence reporting fields and verification data requirements.																										
	RC, DOS, DEC, OAG	DOS	Due Diligence Review- Second Round of Stakeholder Consultations - Offline and Online Training all the companies on Due Diligence Portal usage																										
	Review Committee	Senior Program Manager	Incorporation of Feedback from 2nd Round of Stakeholder Consultations																										
	Review Committee	Senior Program Manager	Contingency Week																										
	Review Committee	Fashion Sellers	**Milestone**: Companies to map and submit Supply Chain Mappnig of 85% of Tier-1 suppliers																										

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