Name of the Initiative: the Fashion Charter

b. Name of the individual representing the Initiative: Matt O'Laughlin

c. Date, month and year of the document created: 18 May 2026

II. Statement on the degree of alignment of the recommendations of the High-Level Expert Group on the Net Zero Emissions Commitments of Non-State Entities (HLEG)2

11. This document must, as a minimum, include the following information for each HLEG recommendation:

a. The most applicable degree of alignment among the following three categories:

i. fully aligned;

ii. partially aligned;

iii. not aligned;

b. Statement on how the net zero criteria applied by the Initiative is aligned with the HLEG recommendation; and

c. If it is partially aligned or not aligned, include a statement on the challenges and opportunities for further alignment.

HLEG Recommendations:

1. **Announcing a Net Zero Pledge.** Non-State actors should publish a pledge including targets for 2025, 2030 and 2035 and plans to reach net zero by 2050.

a. The most applicable degree of alignment among the following three categories:

Partially aligned

b. Statement on how the net zero criteria applied by the Initiative is aligned with the HLEG recommendation;

Commitment 1. Support the ambition of the Paris Agreement in limiting global temperature rise to 1.5 degrees Celsius above pre-industrial levels by selecting one of the two options (a or b):

a. Setting SBTI2 approved science-based emissions reduction targets on scope 1, 2 and 3 within 24 months, in line with the latest criteria and recommendations of the SBTi; and commit to achieving net zero emissions no later than 2050;

OR

b. Setting at least 50 per cent absolute aggregate GHG emission reductions in scope 1, 2 and 3 of the Greenhouse Gas Protocol Corporate Standard, by 2030 against a baseline of no earlier than 2019 and commit to achieving net zero emissions no later than 2050;

Commitment 3. Within 12 months submit relevant reduction pathway plans for the selected 2030 goal under commitment 1, as well as plans for goals 4-13, and provide updates every 3 years thereafter;

c. If it is partially aligned or not aligned, include a statement on the challenges and opportunities for further alignment.

2025 and 2035 targets not included

2. **Setting Net Zero Targets.** Non-State actors should set short-, medium- and long-term absolute reduction targets, and relative emission reduction targets in their value chain, where appropriate.

a. The most applicable degree of alignment among the following three categories:
Partially aligned
b. Statement on how the net zero criteria applied by the Initiative is aligned with the HLEG recommendation; and
Commitment 1. Support the ambition of the Paris Agreement in limiting global temperature rise to 1.5 degrees Celsius above pre-industrial levels by selecting one of the two options (a or b):

a. Setting SBTI2 approved science-based emissions reduction targets on scope 1, 2 and 3 within 24 months, in line with the latest criteria and recommendations of the SBTi; and commit to achieving net zero emissions no later than 2050;
OR
b. Setting at least 50 per cent absolute aggregate GHG emission reductions in scope 1, 2 and 3 of the Greenhouse Gas Protocol Corporate Standard, by 2030 against a baseline of no earlier than 2019 and commit to achieving net zero emissions no later than 2050;

Commitment 3. Within 12 months submit relevant reduction pathway plans for the selected 2030 goal under commitment 1, as well as plans for goals 4-13, and provide updates every 3 years thereafter;

c. If it is partially aligned or not aligned, include a statement on the challenges and opportunities for further alignment.

Does not include medium-term reduction targets

3. **Using Voluntary Credits.** High-integrity carbon credits in voluntary markets should be used for mitigation beyond the value chain, but cannot be counted towards non-State actors' interim emissions reductions.

a. The most applicable degree of alignment among the following three categories:
Fully aligned

b. Statement on how the net zero criteria applied by the Initiative is aligned with the HLEG recommendation; and

In line with SBTi guidance, carbon credits are not allowed to meet interim or long-term science-based targets. Emissions reductions are achieved through direct abatement measures across the value chain. Carbon removals may be used only to neutralize residual emissions at the point of net zero. The company may engage in voluntary carbon market activities as part of beyond value chain mitigation, but these are not counted toward target achievement.

OR

In line with the Greenhouse Gas Protocol, the company reports gross Scope 1, 2, and 3 emissions without adjustment for carbon credits. Carbon market instruments, including offsets and removals, may be used as a complementary measure to address residual emissions but are disclosed separately and do not reduce reported emissions

c. If it is partially aligned or not aligned, include a statement on the challenges and opportunities for further alignment.

4. **Creating a Transition Plan.** Non-State actors must publicly disclose transition plans indicating the actions taken to achieve all objectives. They should update them every five years and report on progress annually.

a. The most applicable degree of alignment among the following three categories:
Fully aligned

b. Statement on how the net zero criteria applied by the Initiative is aligned with the HLEG recommendation; and

Commitment 3. Within 12 months submit relevant reduction pathway plans for the selected 2030 goal under commitment 1, as well as plans for goals 4-13, and provide updates every 3 years thereafter;

c. If it is partially aligned or not aligned, include a statement on the challenges and opportunities for further alignment.

5. **Phasing Out of Fossil Fuels and Scaling Up Renewable Energy.** Net-zero pledges should include specific targets for ending the use and/or support of fossil fuels, accompanied by a fully funded transition to renewable energies.

a. The most applicable degree of alignment among the following three categories:
Partially aligned

b. Statement on how the net zero criteria applied by the Initiative is aligned with the HLEG recommendation; and
Commitment 5: Secure 100% of electricity from renewable sources with minimal other environmental or social impacts, for owned and operated (scope 2) emissions by 2030
Commitment 8: Phasing out coal from owned and supplier sites (Tier 1 and Tier 2 for brands and immediate sub-suppliers for producers) as soon as possible and latest by 2030,

including no new coal power by January 2023 at the latest, and creating engagement and incentive mechanisms for all relevant suppliers to support phase-out .

c. If it is partially aligned or not aligned, include a statement on the challenges and opportunities for further alignment.
No explicit fossil fuel phase-out targets outside of coal (Commitment 8).

6. **Aligning Lobbying and Advocacy.** Non-State actors need to align their external policy and engagement efforts with emission reduction targets.

a. The most applicable degree of alignment among the following three categories:
Fully aligned
b. Statement on how the net zero criteria applied by the Initiative is aligned with the HLEG recommendation; and

Commitment 9: Commit to developing and implementing a company climate policy advocacy plan for net-zero emissions, aligning with collectively developed Fashion Charter policy recommendations including calling on governments to develop ambitious strategies that chart a clear path to achieving interim 2030 targets and net-zero emissions by 2050 at the very latest, and identifying relevant policy levers to support low carbon technologies and uptake of renewable energy

c. If it is partially aligned or not aligned, include a statement on the challenges and opportunities for further alignment.

7. **People and Nature in the Just Transition.** Non-State actors with high land-use emissions should avoid converting remaining natural ecosystems. Financial institutions should avoid financing companies linked to deforestation.

a. The most applicable degree of alignment among the following three categories:
Partially aligned

b. Statement on how the net zero criteria applied by the Initiative is aligned with the HLEG recommendation; and

Commitment 6: Source 100% of priority materials that are both preferred and low climate impact by 2030, ensuring that these do not negatively affect other sustainable development goals. This includes pursuing materials that are closed loop recycled, **deforestation free** and conversion free in their origins, apply regenerative practices, and that relevant verification and impact measurement mechanisms have been applied;

c. If it is partially aligned or not aligned, include a statement on the challenges and opportunities for further alignment.

Commitments don’t address high land-use emissions or natural ecosystems directly.

8. **Increasing Transparency and Accountability.** Non-State actors must annually disclose their greenhouse gas data, net-zero targets, plans and progress, and have their reported emissions cuts verified by independent third parties.

    a. The most applicable degree of alignment among the following three categories:
    Partially aligned

    b. Statement on how the net zero criteria applied by the Initiative is aligned with the HLEG recommendation; and
    Commitment 2. Quantify, track and publicly report our GHG emissions on annual bases via CDP, consistent with standards and best practices of measurement and transparency.

    c. If it is partially aligned or not aligned, include a statement on the challenges and opportunities for further alignment.

    Commitment 3. Within 12 months submit relevant reduction pathway plans for the selected 2030 goal under commitment 1, as well as plans for goals 4-13, and provide updates every 3 years thereafter;

    Plans to be updated every 3 years, instead of annually. Reported emissions cuts verification by independent third parties are not currently mandated (but often used by signatories).

9. **Investing in Just Transitions.** There needs to be a new deal for development including financial institutions and multinational corporations, governments, Multilateral Development Banks and Development Finance Institutions.

    a. The most applicable degree of alignment among the following three categories:
    Partially aligned

    b. Statement on how the net zero criteria applied by the Initiative is aligned with the HLEG recommendation; and
    Commitment 10. Actively engage in building dialogue with financial institutions to share specific industry funding needs for delivery on shared Charter activities and increase understanding of investment needs and available funding sources for the industry transition;

    c. If it is partially aligned or not aligned, include a statement on the challenges and opportunities for further alignment.

    Just transition is not an explicit commitment but is recognized by the Fashion Charter.

10. **Accelerating the Road to Regulation.** Regulators should develop regulations and standards, starting with high-impact corporate emitters. A new Task Force on net zero Regulation should be formed to avoid fragmentation.

    a. The most applicable degree of alignment among the following three categories:
    Fully aligned

b. Statement on how the net zero criteria applied by the Initiative is aligned with the HLEG recommendation; and

Commitment 9. Commit to developing and implementing a company climate policy advocacy plan for net-zero emissions, aligning with collectively developed Fashion Charter **policy recommendations including calling on governments to develop ambitious strategies that chart a clear path to achieving interim 2030 targets and net-zero emissions by 2050 at the very latest, and identifying relevant policy levers to support low carbon technologies and uptake of renewable energy**

c. If it is partially aligned or not aligned, include a statement on the challenges and opportunities for further alignment.