



INTRO

**Supply chain security &
sustainability**



IDFL is a global leader in audits, certifications, and inspection services - **Guaranteeing quality** throughout the world since 1978. We are dedicated to upholding the highest standards in the textile industry, ensuring quality and compliance across all facets of production and sustainability.

Who is IDFL?



Established in **1978**



#1 in QA for **bedding** and **outerwear**



3rd-party **laboratory** and **certification body (CB)**



Mission: Secure **sustainable supply chains**



Our Presence

Salt Lake City, USA

Frauenfeld, Switzerland

Istanbul, Turkey

Karachi, Pakistan

Hangzhou, China

New Delhi, India

Melaka, Malaysia

Jakarta, Indonesia





Our Services

Audit and Certification



Other Services



Inspections

- Initial Product Check (IPC)
- During Production Check (DUPRO)
- Pre-shipment Inspection (PSI)
- Container Loading Check (CLC)
- Sample Collection (SC)
- Production Monitoring (PM)

What does IDFL do?

IDFL Testing Categories



Bedding



Apparel



What does IDFL do?

IDFL Testing Services



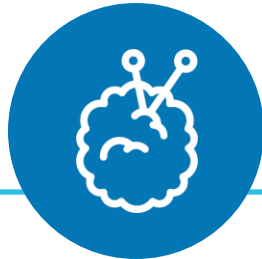
Synthetic Fill Testing

Polyester, Nylon, etc.



Natural Fill Testing

Down, feathers, cotton, wool, etc.



Textile Testing

Cotton, polyester, etc.



Finished Product Testing

Outerwear and Bedding



Our Process

Application



Agreement



1-2 days

**Onsite
Evaluation**



1-2 weeks

**Certification
Decision**



Review



1-2 weeks

**Pre-audit
Documentation**



2-4 weeks

**Corrective
Action**



2-4 weeks

What does IDFL do?

Additional services we provide



Supply Chain Mapping / Traceability

Verify origin from farm to retailer & brand name



Inspections & Sample Collections

Inspect finished products & collect samples for testing



Sterilizations

Provide sterilization inspections, permits, & Law labeling



R&D

Research & help develop new fibers/products



IDFL University (Training)

Offers awareness and skills training online and onsite



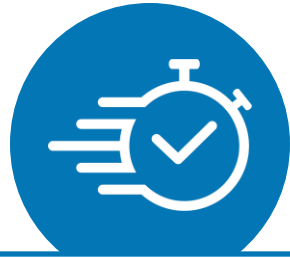
Who is IDFL?

IDFL serves the largest global bedding and apparel brands and their suppliers.





Why choose IDFL?



1. Fast Service

- 24-hour response time, etc.
- 24-hour RUSH TCs & testing available
- 24-day audit completion after payment



2. Excellent Customer Support

- On-time deliverables
- Intuitive online portals / platforms
- Honest, happy & helpful staff



At IDFL, you won't pay twice!

IDFL employees **DO NOT** ask for or accept bribes

ZERO tolerance policy:

- IDFL staff will be strongly disciplined
- Clients will be refused service

Report any incidents to integrity@idfl.com





Thank you for choosing IDFL
Supply chain security & sustainability



Textile
Exchange

Materials Matter System

Transition Webinar: Brands, Retailers, and Tiers 1-3

Anti-Trust Statement

Textile Exchange convenes the textile community and values diversity of views, expertise, opinions, backgrounds, and experiences. It is expected that members of this community will collaborate by sharing ideas, information, and resources of publicly available information only and avoid discussions on price, strategic plans or other private and sensitive information.

Chatham House Rule

“When a meeting, or part thereof, is held under the Chatham House Rule, participants are free to use the information received, but neither the identity nor the affiliation of the speaker(s), nor that of any other participant, may be revealed.”

Agenda

Introduction

- Housekeeping
- Materials Matter system overview

Materials Matter Transition

- Transition timeline
- Transitioning certified inventory & claims
- Updates to TCs & SCs

Wrap-Up & Next Steps

- Guidance and Support
- What to do next

FAQ

Policy for Scope and Transaction Certificate

- Effective, October 1, 2026
- Mandatory, April 1, 2027

Materials Matter Transition Policy

- Effective, December 31, 2026

Materials Matter Scope & Eligibility Policy

- Effective, December 31, 2026

Textile Exchange Team



Dani Baker

Engagement and
Partnerships, Tiers 1-3

Textile Exchange



George Lehmann

Standards Engagement
Specialist

Textile Exchange



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Materials Matter Overview

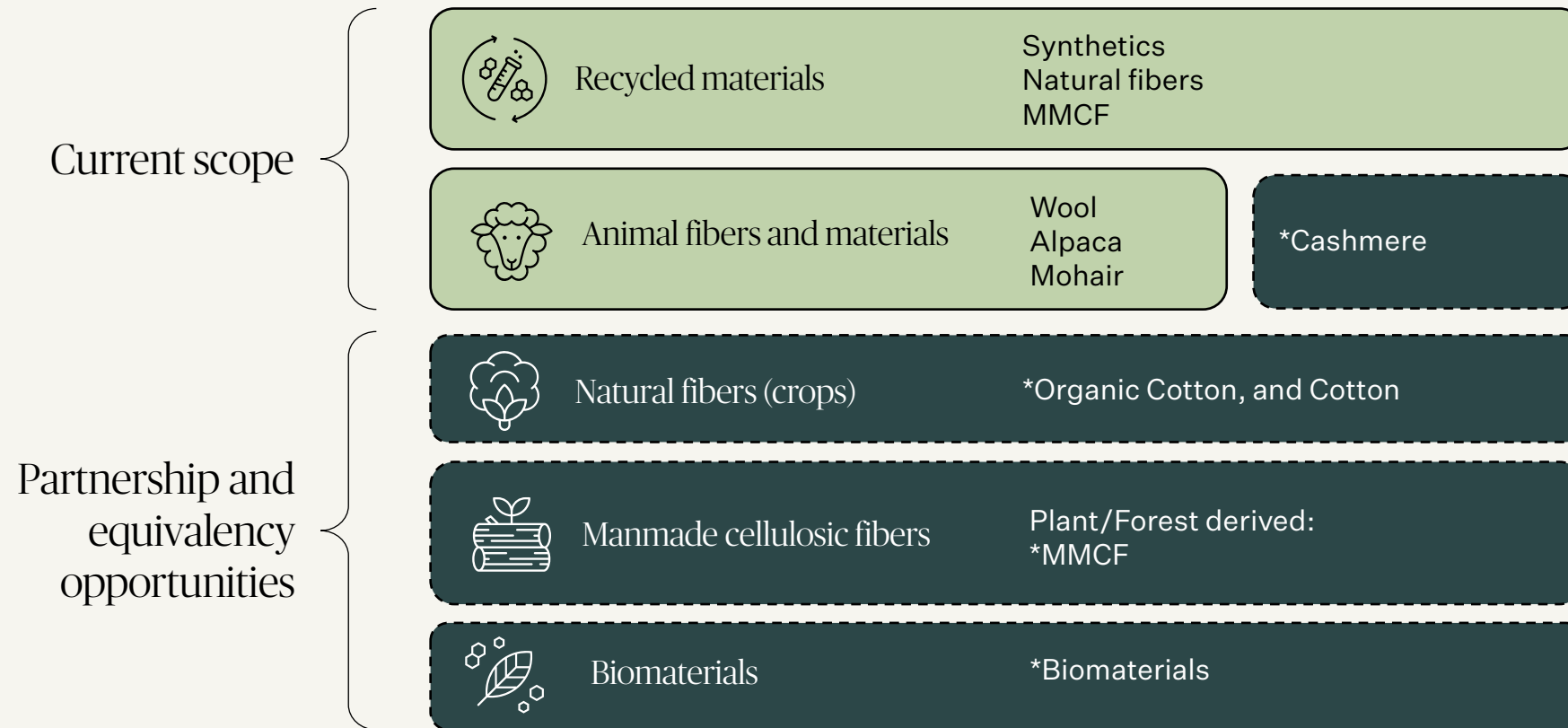
About the Materials Matter Standard

The Materials Matter Standard is a voluntary sustainability standard for the production and primary processing of raw materials used in the fashion, textile, and apparel industry.

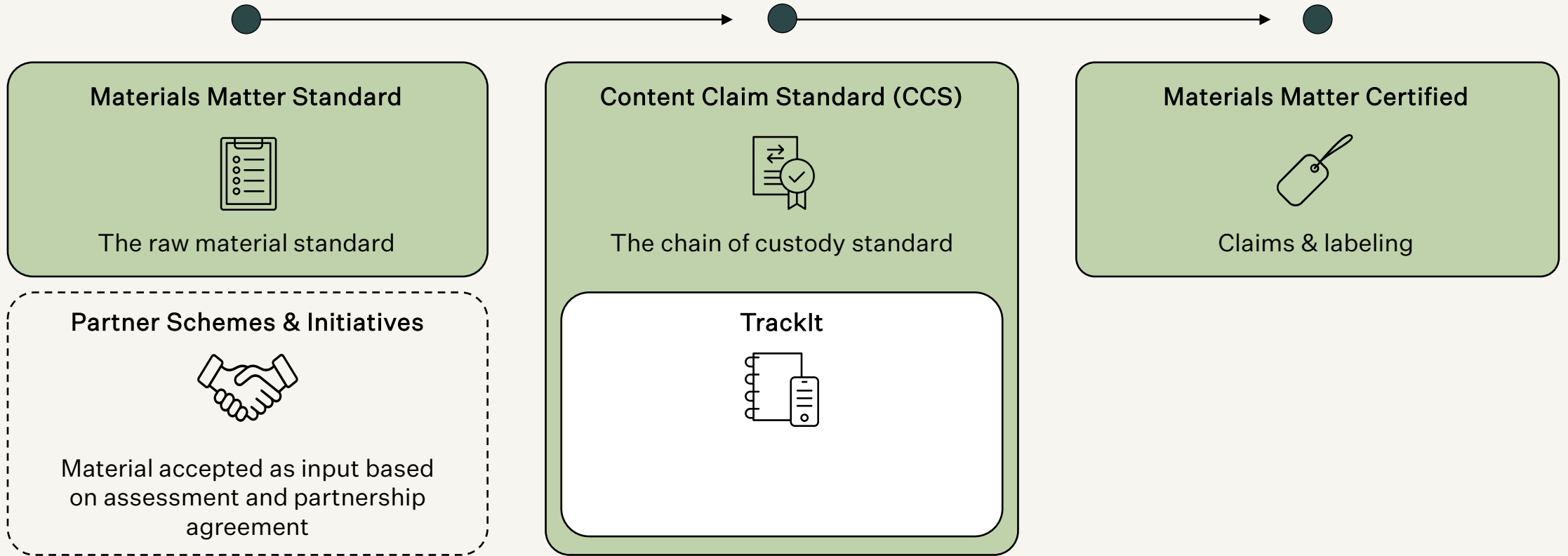
It sets out to **incentivize, support and elevate the work being done on the ground** to help make sure the materials in our clothing and textiles can support the **climate**, drive beneficial outcomes for **soil health, water, biodiversity and respect human rights**.



What is the scope of the Materials Matter Standard?



The Materials Matter system



Optional Modules for Tiers 1-3

Extending environmental and social criteria beyond Tier 4

Materials Matter Standard focuses on Tier 4 where key impacts occur

To address the gap in environmental and social conformance at Tiers 1–3, Textile Exchange will develop optional environmental and social modules for use by Tiers 1–3 of the supply chain.

- These modules will be available across all materials covered by the Materials Matter system and organizations such as fabric mills, yarn producers, dye houses, and cut-and-sew factories.
- They will be based on the environmental and social criteria currently included in the Global Recycled Standard (GRS)
- Supports efforts to meet evolving regulatory expectations
- Supports GRS users in maintaining existing criteria scope



The Content Claim Standard

The CCS revision will strengthen chain of custody and align with the new Materials Matter System.

Timeline

- Happening throughout 2026
- Public consultation planned for end of Q3

Key topics for revision

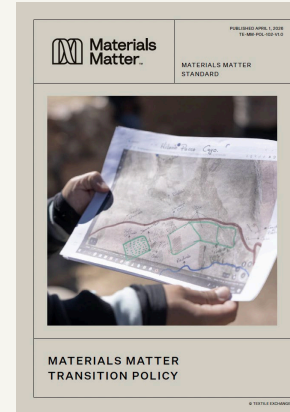
- **Brand certification:** clarify role and responsibilities at the brand level
- **Material testing:** integrate stronger verification mechanisms
- **Alignment with MMS:** connect CCS with Trackit, CMS, and new system tools
- **Mass balance:** evaluate models to increase consistency and credibility

How These Policies Fit Within the Materials Matter System

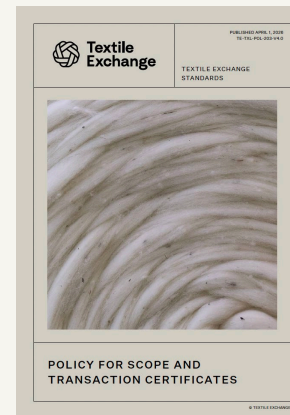
On April 1 2026 several important policies were published. These policies are part of the Materials Matter System.



The **Scope and Eligibility Policy** provides organizations with clear criteria on material eligibility, certification scope, minimum certification thresholds, certification options, and the specific responsibilities of becoming certified.



The **Transition Policy** gives certification holders a clear understanding of the actions they must take as they move from Textile Exchange's existing suite of standards to the Materials Matter Standard.



The **Policy for Scope and Transaction Certificates** (Scope and Transaction Certificate Policy) and its corresponding templates detail criteria for how scope certificates (SCs) and transaction certificates (TCs) are structured, issued, and managed across the Textile Exchange system.



Materials Matter Transition

(Transition Policy)

This policy is effective December 31, 2026

Transition timeline

A phased transition through 2029

- **December 31, 2026**—Materials Matter Standard becomes effective
- **December 31, 2027**—Materials Matter Standard becomes mandatory for Tier 4
- **March 31, 2029**—Legacy standards withdrawn
- **June 30, 2029**—Claims transition deadline

**The Organic Content Standard (OCS) and the Responsible Down Standard (RDS) remain outside the scope of the Materials Matter Standard and will continue operating under their existing frameworks.*

Maintaining continuity during transition

What remains in place

- Tier 4 organizations certified to GRS, RCS, RWS, RMS, or RAS may continue operating under these standards until they receive a Materials Matter Scope certificate as a result of an audit to the Materials Matter Standard
- Existing certifications remain valid during the transition period, provided ongoing conformance to the applicable standard is maintained

What changes over time

- After December 31, 2027, all applicable audits must be conducted to the Materials Matter Standard
- All remaining scope certificates issued for the legacy standards will be withdrawn on March 31, 2029

What continues for the supply chain

- The Content Claim Standard (CCS) will continue to provide chain of custody certification for supply chain organizations at Tiers 0–3



What will certified organizations need to do?

Actions depend on your role in the supply chain

Tier 4 organizations

- Will need to undergo audits to the Materials Matter Standard.

Tiers 0–3

- Continue to operate under CCS while adding the Materials Matter scope where required.
- Optional environmental and social modules for use by Tiers 1–3 will be made available.

To make Materials Matter Claims

- Hold a valid Materials Matter Standard scope certificate, or add the Materials Matter scope to their scope certificate (Tiers 0-3)
- Sign a Trademark License Agreement.



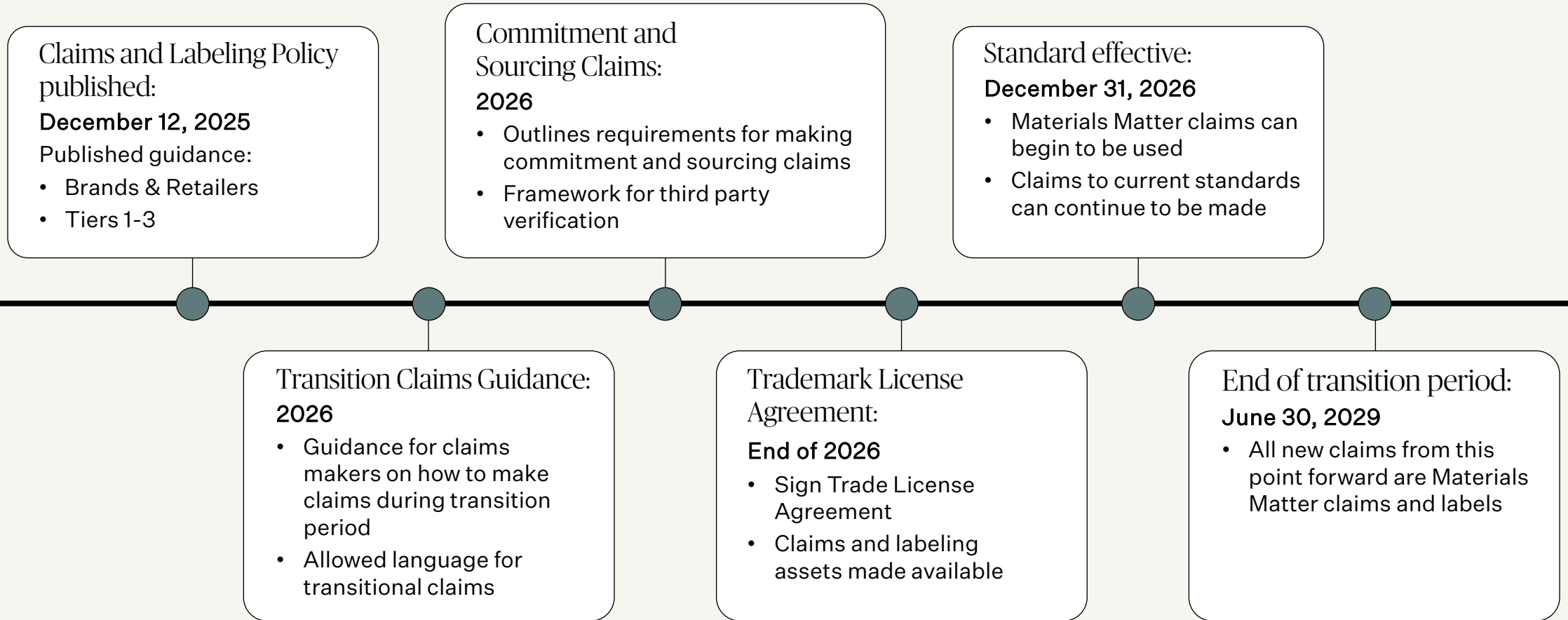


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Transitioning Certified Inventory & Claims

(Transition Policy, Scope & Eligibility Policy, and Claims & Labeling Policy)

Claims Transition Milestones



Minimum Certification Thresholds

Two thresholds with different purposes.

- **Certification threshold** → determines when a product can be included in the system and tracked through transaction certificates (TCs)
- **Labeling threshold** → determines when certified content can be communicated through consumer-facing claims

This distinction allows the system to reduce barriers to certification and **enable tracking of smaller volumes, while maintaining a higher bar for consumer-facing claims**



Certification threshold - 5%
Labeling threshold - 30%

Transitioning Inventory & Claims

Supporting claims continuity during the transition

Requirements and allowances

- RAF and GRS certified inputs are eligible for materials matter certified outputs
- A transition claim must be used for products containing RAF or GRS certified materials alongside any materials matter claim
- Organizations may continue using existing RAF or GRS claims during the transition period, but Materials Matter claims may only be “downgraded” to old standard claims for animal fibers.

What changes over time

- June 30, 2029 - claims transition deadline
- After this date, all new product claims must be submitted as materials matter claims for approval

The Recycled Claim Standard (RCS) is not eligible as an input in Materials Matter certified products.

Why this approach?

- Ensures transparency on what certification sits behind materials
- Supports accurate sustainability communication and reduces claims-related risk

Transition Claims Guide will be published ahead of the effective date



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Updates to TCs & SCs

(Policy for Scope and Transaction Certificates)

The policy is effective October 1, 2026, and mandatory April 1, 2027.

Key Changes – Scope Certificates (SCs)

Simplified and standardized scope certificates

- One scope certificate per legal entity & multi-standard scope certificates are now required where applicable
 - Creates a single, consistent representation of each organization, reducing duplication and enabling more reliable system-wide data integration (including trackit)
- Scope certificates may be issued with multi-year validity
 - Provides flexibility and reduces administrative burden while supporting more stable certification coverage over time
- Scope certificates follow standardized templates, data structures, and numbering formats across all certification bodies.
 - Improves consistency and accuracy across certificates while enabling reliable data integration and clearer product representation
- Updated product appendix
 - Simplifies product listings and improves consistency, usability, and structure of product data across certificates to reduce size, complexity, and duplication.

Updated Product Appendix

[CB's letterhead containing name and address]

Scope Certificate Number **scNo** Version **scVersionNo** (continued)
certifiedOrganizationName
scStandard **VscStandardVersion**

Under the scope of this certificate, the following products are covered.

Products Appendix

The named organization is certified to produce products with any combination of the following product categories, product details, components, raw materials, and claims categories, subject to the criteria of Textile Exchange standards and supporting documents.

Limitations on certified products: **scProductLimitations** *[Remove if no limitations]*

Product Category	Product Detail	Component <i>[Remove column if no components]</i>	Claimed Raw Materials	Claims Categories
Product_category (scProductCategoryCode) Product_category (scProductCategoryCode)	Product_detail (scProductDetailCode) Product_detail (scProductDetailCode)	Component (scProductComponentCode) Component (scProductComponentCode)	Raw_material (scProductRawMaterialCode) Raw_material (scProductRawMaterialCode)	scProductClaimsCategory scProductClaimsCategory
PC0001 PC0002 PC0003 <i>[alternate format for clarification]</i>	PD0001 PD0002 PD0003	PD0004 PD0005	RM0001 RM0002 RM0003	GRS Materials Matter Certified

Key Changes – Transaction Certificates

More consistent and standardized transaction data to support certified supply chain tracking

- Standardized data fields and formats across transaction certificates
- More specific geographical origin requirements for certified raw materials
- Expanded use of TE-IDs for all actors in the transaction, including non-certified buyers and traders
- Transaction certificate data is structured to support submission to and use within Trackit, which serves as the single source of truth for certificate data
- Standardized product and composition structure with defined data fields
- Alignment with industry terminology – consignee



Optional data fields on TCS

The policy introduces additional data fields on tcs, with a mixed approach to requirements:

- Certain fields are required where necessary to support chain of custody or compliance requirements while others remain optional.
- This approach reflects stakeholder feedback and consideration of implementation feasibility.

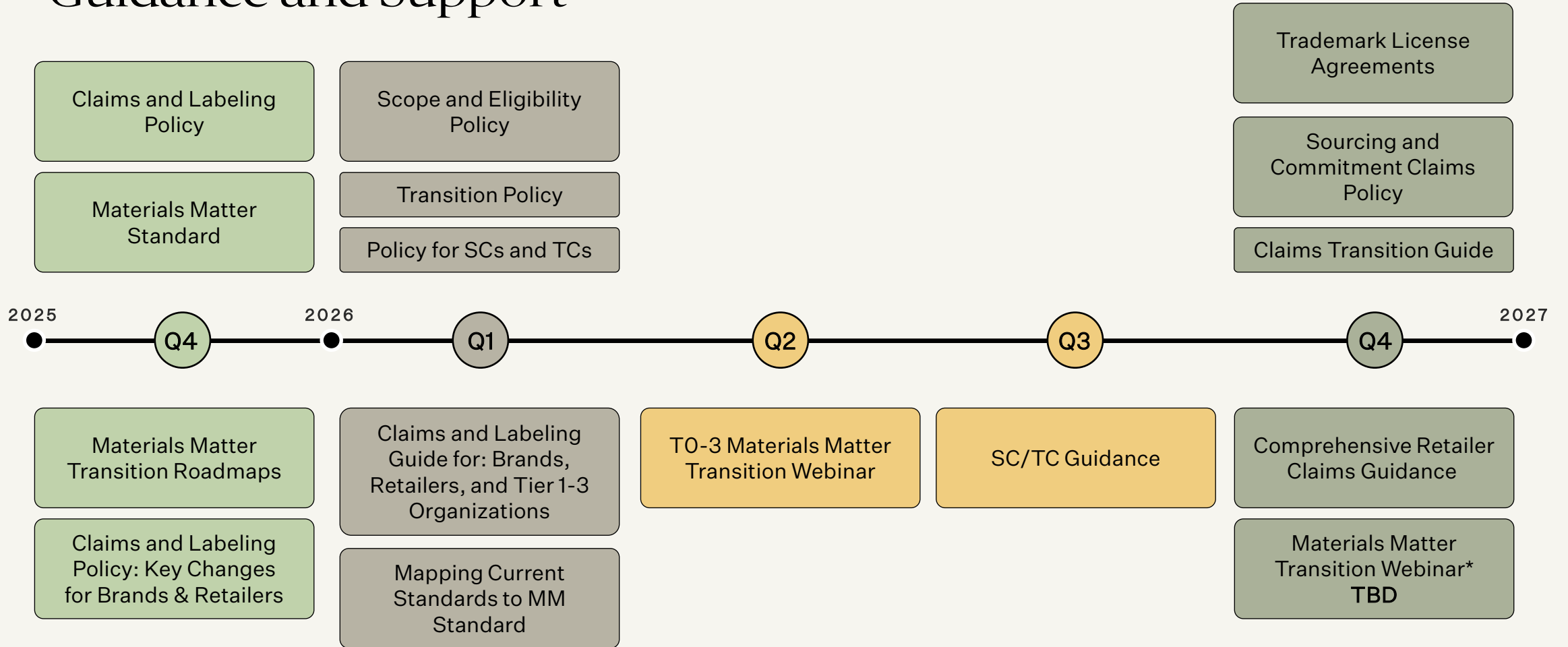
Examples include:

- Certain composition-related fields (e.g., Additive use, product quality information) are included where applicable
- Feedstock type is required on recycler transaction certificates and optional for subsequent transactions
- Recycling method (via first processor code)

Stakeholders may choose to capture and share optional data fields across their supply chains where this supports their reporting or internal requirements.

Next steps

Guidance and Support



What to do next

Before the effective date:

- Familiarize yourself with the relevant guidance resources and policies
- Join the Standards Stakeholders Community, receive the standards newsletter to stay updated
- Socialize the new certification mark and transition milestones internally
- Encourage your supply chain to engage with Textile Exchange

After the effective date:

- Talk to you CB about transitioning to Materials Matter
- Familiarize yourself with the relevant guidance resources and policies
- Begin preparing to transition your claims & labeling
 - Sign the trademark license agreement
 - Receive labeling assets
 - Begin transition process to update claims
- Add Materials Matter to your scope before you would like to make claims

FAQ

Submitted Questions

- What should GRS/RCS-certified companies do to comply with the new MMS requirements?
- How can brands show they are using certified materials even if they themselves are not certified?
- If I am producing MM certified and OCS certified products, do I need two SCs?
- Can GRS and MMS be certified together?
- What should RCS certified factories do step by step?
- What is the process for using MMS trademark and claims?

More questions?

You can always reach out to us at standards@textileexchange.org



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Thank you