



Textile
Exchange

Materials Matter System

Transition to the Materials Matter system: Tier 4

JUNE 2026

PHOTO: CLAUDIA GORI

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This session is being recorded and will be shared with everyone registered for the meeting.

If you would like to ask a question, you can add it to the Q&A box.



Agenda

- MMS Overview
- Policy Updates
 - Transition Policy
 - Scope & Eligibility Policy
 - Scope and Transaction Certificate Policy
- Next Steps
- Q&A

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

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Materials Matter Overview

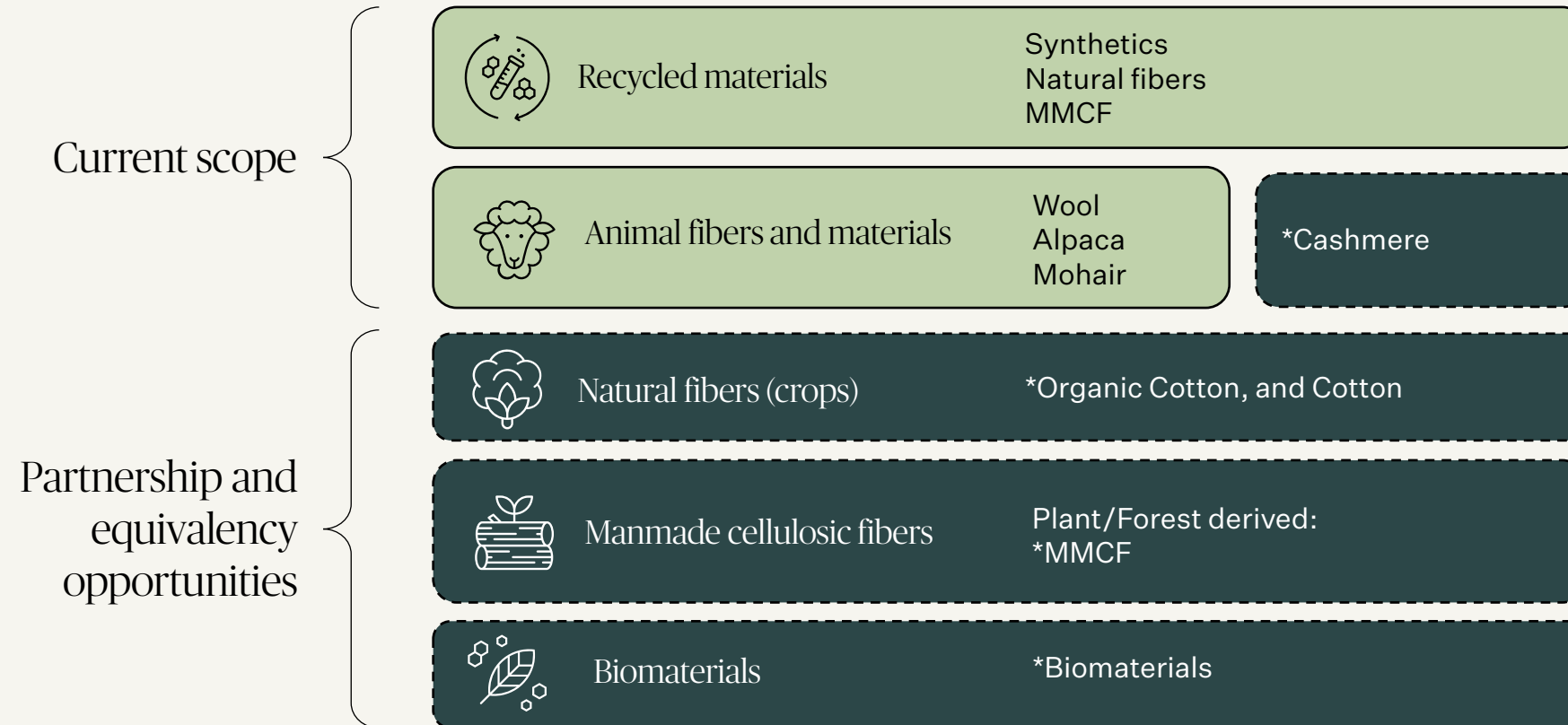
About the Materials Matter Standard

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.

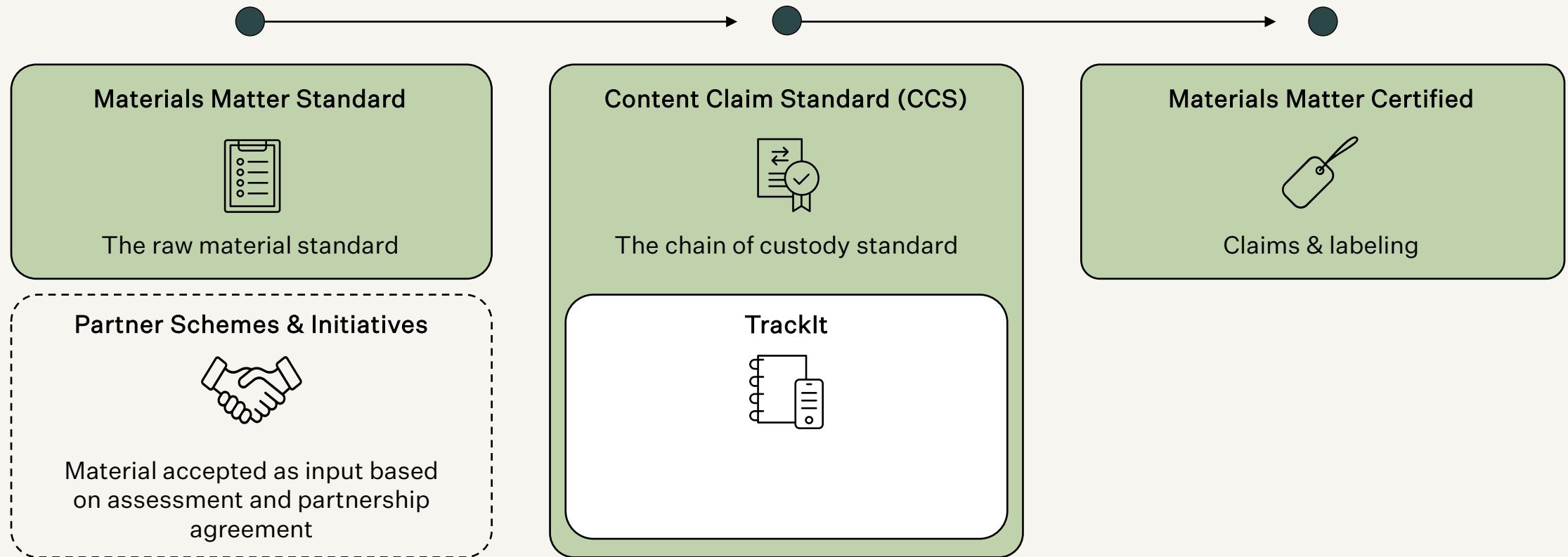
It sets out to **incentivize, support and elevate the work being done on the ground** to help make sure the materials in our clothing and textiles can support the **climate**, drive beneficial outcomes for **soil health, water, biodiversity and respect human rights**.



What is the scope of the Materials Matter Standard?



The Materials Matter system



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

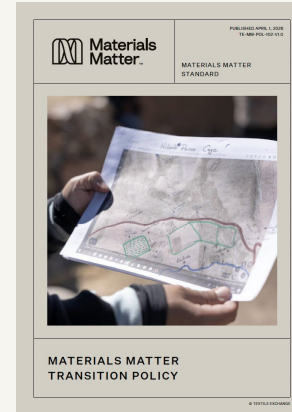
- **Brand certification:** clarify role and responsibilities at the brand level
- **Material testing:** integrate stronger verification mechanisms
- **Alignment with MMS:** connect CCS with Trackit, CMS, and new system tools
- **Mass balance:** evaluate models to increase consistency and credibility

How These Policies Fit Within the Materials Matter System

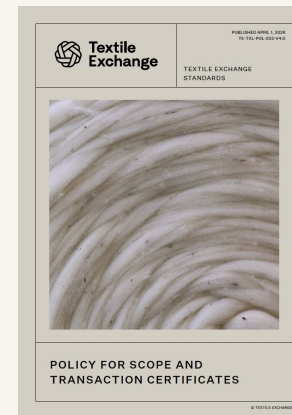
The Materials Matter System brings together several interconnected components which existed previously as part of the separate Textile Exchange standards, but have now been harmonized into one unified approach.



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.



Transition Policy

What is the Transition Policy?

A clear, predictable, path to
the Materials Matter system

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 helps ensure that the transition to the Materials Matter system is clear, predictable, and manageable for all stakeholders.



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

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

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.





Transition Policy

Key Updates

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



Transitional 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, where appropriate for scope, 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

Non-textile outputs

Additional time is needed to define a robust approach for non-textile and footwear outputs

What this means

- Recycled non-textile and footwear outputs are a key topic raised through stakeholder consultation
- Feedback has highlighted the need to consider a range of perspectives, priorities, and practical implications across the supply chain
- We are taking additional time to ensure the scope is defined in a way that aligns with our strategic roadmap and supports credible implementation

What happens next

- Scope for non-textile and footwear outputs will be addressed in the next version of the Scope and Eligibility Policy
- This update is planned for publication ahead of the effective date of the standard (December 31, 2026)
- Ongoing stakeholder engagement will continue to inform how this scope is defined





Scope and Eligibility Policy

What is the Scope and Eligibility Policy

Defines what can be certified and the boundaries of the certification.

What the policy covers

- Provides criteria on material eligibility, certification scope, thresholds, and responsibilities
- Defines what can be certified, where certification applies, and other obligations of the certified organization.

Key elements

- Confirms eligible materials (alpaca, mohair, wool, recycled materials)
- Defines certification scope across tier 4 and CCS supply chain tracking
- Introduces a 5% minimum threshold for inclusion on a transaction certificate



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**

* 20% threshold note

Certification threshold - 5%
Labeling threshold – 30%*

Hybrid Scope Model for Integrated Facilities and Farms

The Materials Matter Standard focuses on Tier 4 raw material production and primary processing. Many organizations are vertically integrated and activities across multiple tiers occur within the same organization.

A hybrid certification scope model will be implemented under the Scope and Eligibility Policy.

How this applies in practice

Vertically integrated primary processing facilities

- Where primary processing occurs in the same facility as downstream processing steps, Tier 4 certification covers the entire facility
- Audits focus primarily on primary processing, with limited evaluation of connected operations through management system review, facility inspection, and sampling
- Organizations may opt in for a full evaluation for the full facility.

Animal fiber farms and farm groups

- Certification scope focuses on the enterprise producing the certified fiber
- The management system applies across the whole farm
- Risks relating to land use and HR&L can extend beyond the scope of the enterprise producing certified fiber. Certification bodies may conduct oversight of these areas.



PHOTO: ALEJANDRA OROSCO



Scope and Transaction Certificate Policy

What is the Scope and Transaction Certificate Policy?

- Defines how scope certificates (SCs) and transaction certificates (TCs) are structured, issued, and managed across the Textile Exchange system
- Establishes consistent data requirements to support alignment across certification bodies
- Data captured within SCs and TCs feeds into Trackit, enabling centralized data collection and volume reconciliation
- Designed to support scalable, system-wide certified supply chain data management



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. However, animal fiber farms may be on up to two different scope certificates for two different farm groups.
 - 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
- Pain relief statement must be included on the SC for Animal Fiber Farms

Key Changes – Transaction Certificates (TCs)

More consistent and standardized transaction data

- Improved data consistency to support certified supply chain tracking: standardized data fields and formats across transaction certificates, more specific geographic origin requirements, expanded use of TE-IDs,
 - Enables consistent, reliable transaction data and stronger linkage of certified material flows across the system
- Alignment with industry terminology – consignee
 - Improves clarity and aligns terminology with common industry usage for more consistent interpretation
- Standardized product and composition structure with defined data fields
 - Ensures consistent and clear representation of product composition across transaction certificates
- Support for system integrity and data reconciliation : TE-IDs for all relevant parties in a transaction, TC data structured to support use within Trackit as the single source of truth, alignment with material ledger requirements
 - Strengthens data integrity and enables accurate reconciliation and system-wide integration through Trackit



Transition timeline

Clear milestones for implementation through 2027

- April 1, 2026—policy published
- October 1, 2026—policy becomes effective
- April 1, 2027—policy becomes mandatory

Next Steps

What to do next

Before the effective date:

- Familiarize yourself with the relevant criteria, guidance resources and policies
- Join the Standards Stakeholders Community, receive the standards newsletter to stay updated
- Talk to your CB about transitioning to Materials Matter
- Use the standards mapping document to see what the transition looks like for you

After the effective date:

- We encourage organizations to begin transitioning and undergoing audits to the Materials Matter Standard ahead of the mandatory transition date.
- Familiarize yourself with the relevant guidance resources and policies
- Stay up to date with Textile Exchange future publications

In-person events

2026 Textile Exchange Conference

- Vancouver, British Columbia • October 12–16

Meet us at our booths here

- Intertextile Shanghai • August 18–20
- Textile Recycling Expo Brussels • June 24–25

Arrange to speak to us here

- LambEx July 7-9
- Preview in Seoul • August 19-21

Reach out and we can provide you with the details



Q&A



Thank you