



Textile
Exchange

Materials Benchmark

Materials Benchmark 2026 Reporting Essentials

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About the Materials Benchmark

The Materials Benchmark is an annual reporting system that collects data on raw materials along with key information on sourcing practices.

It enables companies to track their progress toward achieving beneficial environmental and social impacts and supports measurement of collective progress against shared industry goals.

The Materials Benchmark is open to Textile Exchange members and non-members, and it is applicable to brands, retailers, and Tier 1–3 suppliers.

From 2027 onward, reporting will be open only to Textile Exchange members. It will become mandatory for Brands and Retailers in the Action Cohort, while remaining voluntary for Tier 1-3 suppliers.

The value of the Materials Benchmark

For participating companies

- Monitor raw material volumes over time
- Enable year-on-year and peer comparison
- Track progress along preferred production system pathways to accelerate impact.
- Prepare for upcoming reporting expectations
- Strengthen credibility and transparency

For Textile Exchange and the industry

- Measure collective industry progress
- Support industry-wide advancement toward climate and nature goals.
- Strengthen data quality and alignment
- Enable evidence-based strategy and advocacy

Textile Exchange's new membership structure

How reporting and membership are connected

- Reporting to the Materials Benchmark is central to Textile Exchange's membership structure, enabling participants to track raw material portfolios over time and communicate progress with credibility. **From 2027, it will be a mandatory requirement for brands and retailers in the Action Cohort, while remaining voluntary for Tier 1–3 suppliers.**
- Aligned with Textile Exchange's theory of change, our approach focuses on accelerating climate and nature outcomes via scaling **preferred production systems** and directly addressing economic barriers.
- To do this, Textile Exchange's updated membership offers clear **pathways for action** and targeted guidance so our community can act with confidence and make measurable, credible contributions toward industry-wide goals.
- 2026 serves as a preparation year, enabling members to engage with updated content and processes, build internal readiness, and provide feedback to inform continuous improvement.

We encourage Textile Exchange members to get started with reporting in 2026!



Benefits of Textile Exchange's new membership structure

Our two-cohort system for change at scale

Our new membership structure will give organizations the opportunity to join one of two unique but connected cohorts: Action and Community.

Action Cohort

Community Cohort

- **The Hub:** A virtual space to connect, collaborate, and exchange insights.
- **Guidance on reports and research:** Actionable insights into material production, sustainability progress, and industry trends.
- **Member-only convenings:** Virtual and in-person sessions to align on best practices and share learnings.
- **Discounted access to Textile Exchange conferences and events:** Opportunities to engage with peers, thought leaders, and solution providers.

Includes all Community Cohort benefits, plus:

- **Structured pathways to preferred production systems:** Guidance and support for your organization on your journey toward sourcing or producing more responsible materials.
- **Target-setting and reporting support:** Participation in standardized frameworks to track and communicate progress with credibility.
- **Workshops and collective action opportunities:** Practical collaborative sessions designed to drive measurable impact.
- **Textile Exchange conference access:** Tickets included to our flagship event.

Textile Exchange's new membership structure

Scaling preferred production systems

Textile Exchange has recently recognized the need to evolve its thinking—and that of the industry—from the concept of “preferred materials” to that of “preferred production systems.”

- This supports our theory of change and outcomes-driven approach by contextualizing the transformation we are aiming to drive within production systems.
- It articulates an ideal future state for production systems, without prescribing a universal list of “preferred” and “non-preferred” materials.

The term “production system” refers to the interconnected set of processes, practices, inputs, and relationships involved in the cultivation, extraction, or creation of textile fibers. We believe that the key categories of principles for preferred production systems are:



Climate



Nature



Animals



People



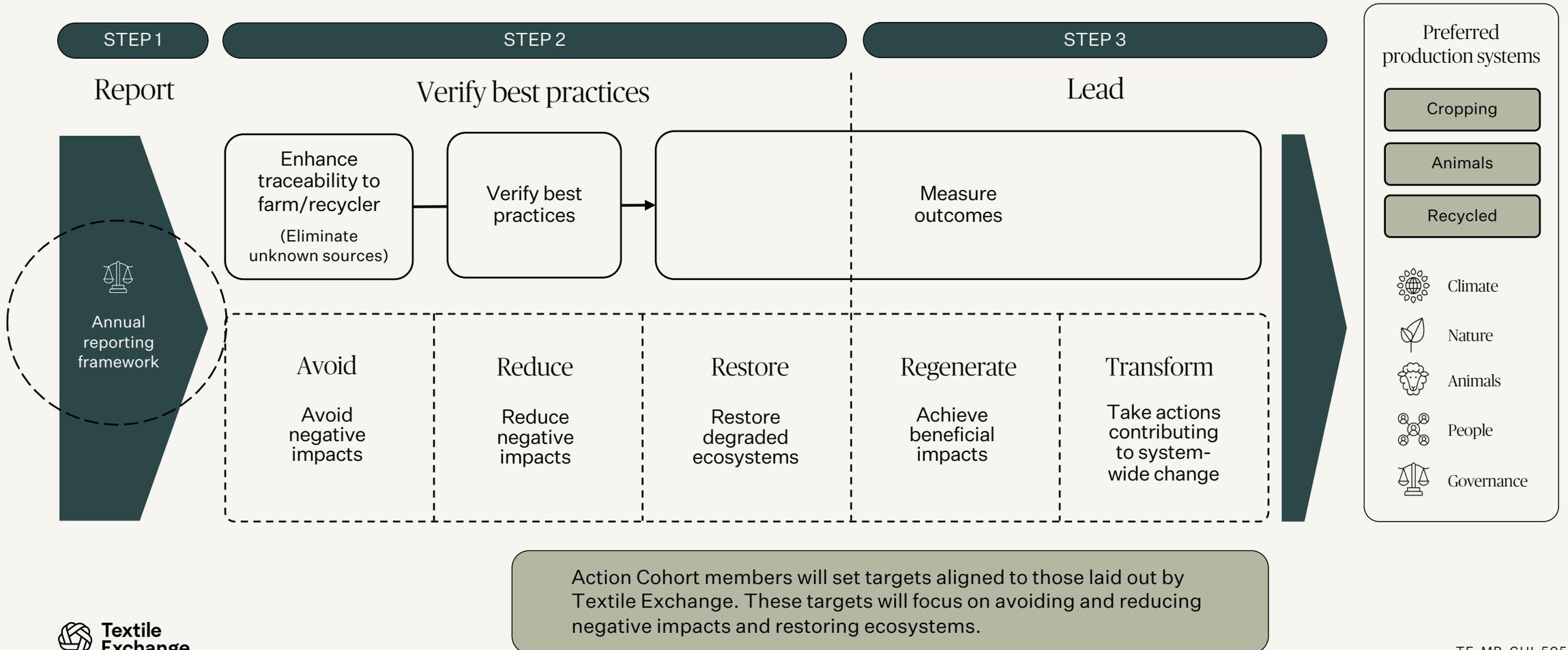
Governance

Cropping, animal, and recycled production systems are currently included in the scope of the Action Cohort commitments.



Textile Exchange’s new membership structure

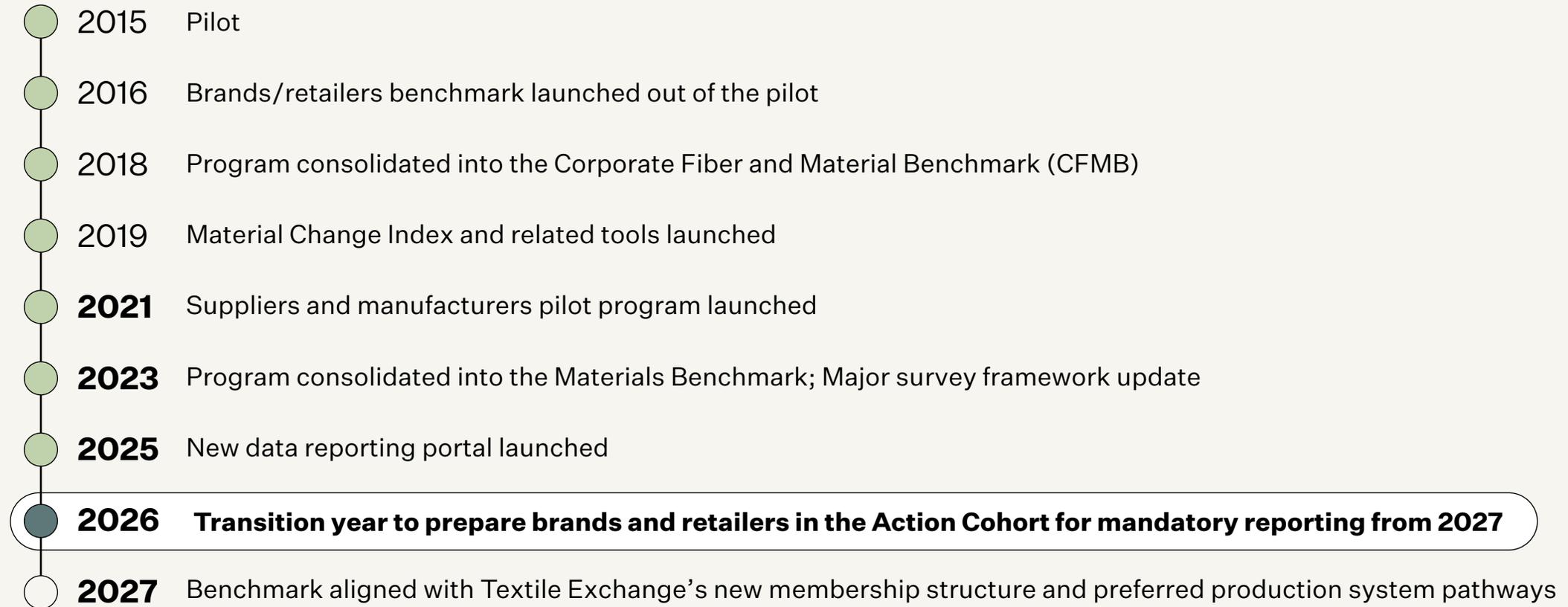
Scaling preferred production systems





Understand how the Materials Benchmark has evolved over time and how 2026 fits within this transition

Evolution of the Materials Benchmark





Understand why participating in the Materials Benchmark matters— today and in the future

Why take part?

1 Prepare for mandatory reporting requirements coming in 2027 as part of Textile Exchange's new membership structure.

2 Track your raw materials used, enabling year-on-year comparison.

3 Build a material strategy and identify improvement opportunities.

4 Contribute to industry progress reporting against shared goals.

5 Enable and support the fulfilment of other voluntary and mandatory reporting requirements set by key stakeholders.





Understand who can participate in the 2026 Materials Benchmark

Who can participate in 2026?

Companies that can report raw materials weights used for textiles, clothing, leather, and footwear (TFLC) products:

✔ Who can take part

Members and non-members

The Materials Benchmark can be completed by **Textile Exchange members and non-members**, and it is applicable to:

- Brands and retailers
- Tier 1–3 suppliers

Signatories

Textile Exchange Materials Challenges:

- Signatories to the **2025 Sustainable Cotton** and **Recycled Polyester Challenges** must report via the Materials Benchmark for a final year in 2026
- Signatories to the **Deforestation-Free Call to Action for Leather** must report via the Materials Benchmark

✘ Who can't take part

- Tier 4 organizations
- Professional services organizations

From 2027, reporting will be mandatory for brands and retailers in the Action Cohort while remaining voluntary for Tier 1–3 suppliers in the Action Cohort*



Understand what you gain by participating in the Materials Benchmark

What do companies receive?

Confidential Benchmark results



Assess your progress

Non-public company ranking



Non-public ranking shared with other Materials Benchmark participants

Climate+ Dashboard



Gain insights into the industry's impacts

Aggregated insights and trends



Explore aggregated data and trends

Challenges Dashboard*

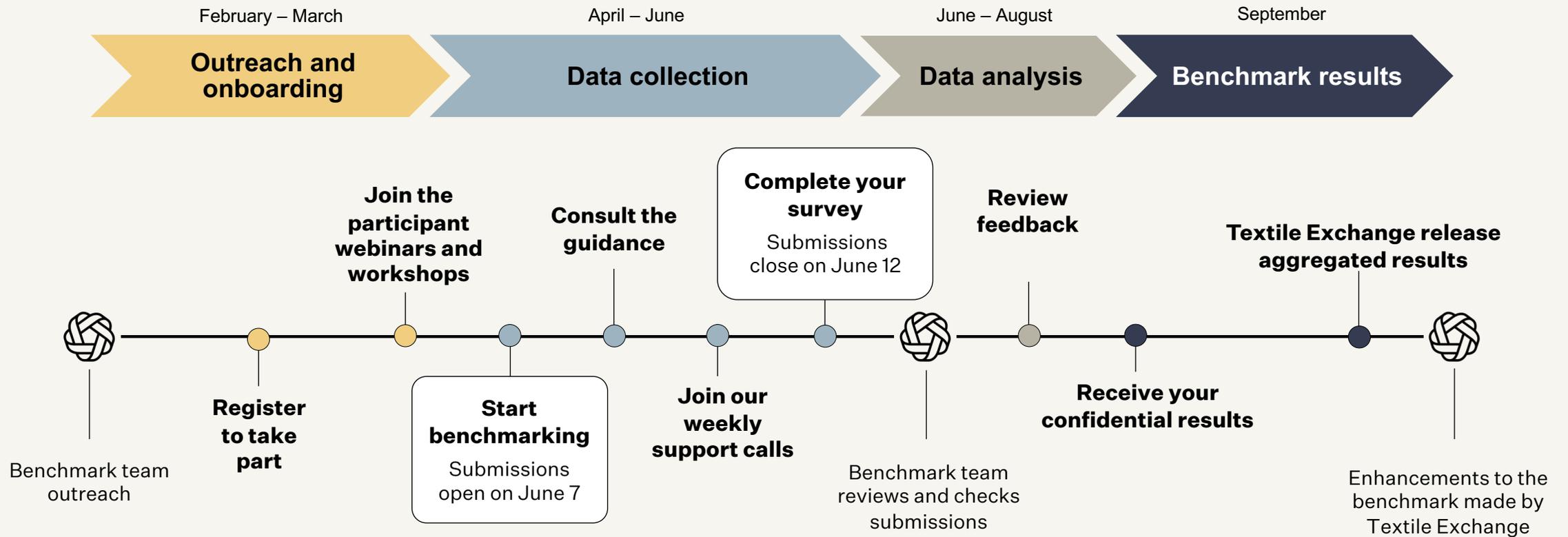


Track the progress of Materials Challenges signatories



Understand the key milestones and what's expected of you throughout the 2026 reporting cycle

Timeline





Understand the structure and content of the Materials Benchmark survey

Materials Benchmark framework



Introduction

- Participant profile
- Terms of service



Raw materials portfolio

- Raw materials portfolio overview
- Raw material weights*
- Raw materials trend*
- Raw material targets*
- Raw materials portfolio summary
- Metadata

*To be replicated for all the raw materials reported.

Preferred production system pathways

- Pesticides and fertilizers
- Deforestation and conversion
- Animal welfare
- Human rights and livelihoods
- Recycled feedstocks

Climate and nature targets

- Climate and nature targets

Transform: Lead

- Regenerative outcomes
- Unchecked production volumes
- Barriers and investment

Signatories to the 2025 Material Challenges

(Sustainable Cotton Challenge and Recycled Polyester Challenge) are required to report via the Materials Benchmark for the final year in 2026.

Signatories to the Deforestation-Free Call to Action for Leather

are required to report via the Materials Benchmark through the Materials Portfolio and a specific module.



Understand what is mandatory versus recommended in 2026 and what becomes mandatory in 2027

Minimum reporting requirements

2026 (Transition year)

In-scope companies can **volunteer** to report through the Materials Benchmark—reporting is **optional** in 2026. For those that participate, completing the **raw materials portfolio section is the only mandatory requirement**.

Companies are encouraged to voluntarily fulfill the reporting requirements that will become mandatory in 2027.

Companies are required to report **weights of at least 80% of their raw materials used**, with a strong ambition toward **100% coverage**, using estimates or proxies where needed.

- To assess whether companies report on at least 80% of their portfolio, they are required to list all raw materials that account for more than 1% of total raw material use and provide estimated shares for each. Reporting on materials below the 1% threshold remains optional.
- Textile Exchange's six priority materials (cotton, wool, bovine leather, manmade cellulosic fibers, polyester, and polyamide) must be reported if they constitute above 1% of the total raw materials used.

All other sections remain optional in 2026. Companies are encouraged to complete additional sections, prioritizing preferred production system pathways where possible.

2027

From 2027, reporting to the Materials Benchmark will be central to Textile Exchange's membership structure and will be a **mandatory requirement** for brands and retailers in the Action Cohor, while remaining voluntary for Tier 1–3 suppliers.



Understand what's changing in 2026 and what it means for returning participants

Updates to the Materials Benchmark

The 2026 Materials Benchmark introduces targeted updates to improve clarity, reduce reporting burden, and align with evolving regulatory expectations. Returning participants should expect a more streamlined experience, with changes across the materials portfolio and other sections.

Raw materials portfolio minimum reporting threshold updated.

See previous slide on minimum reporting requirements.

A new, condensed set of additional questions.

Based on actions taken toward preferred production system pathways, climate and nature goals, and leading transformative action.

Material Change Index and scoring moved from public to confidential.

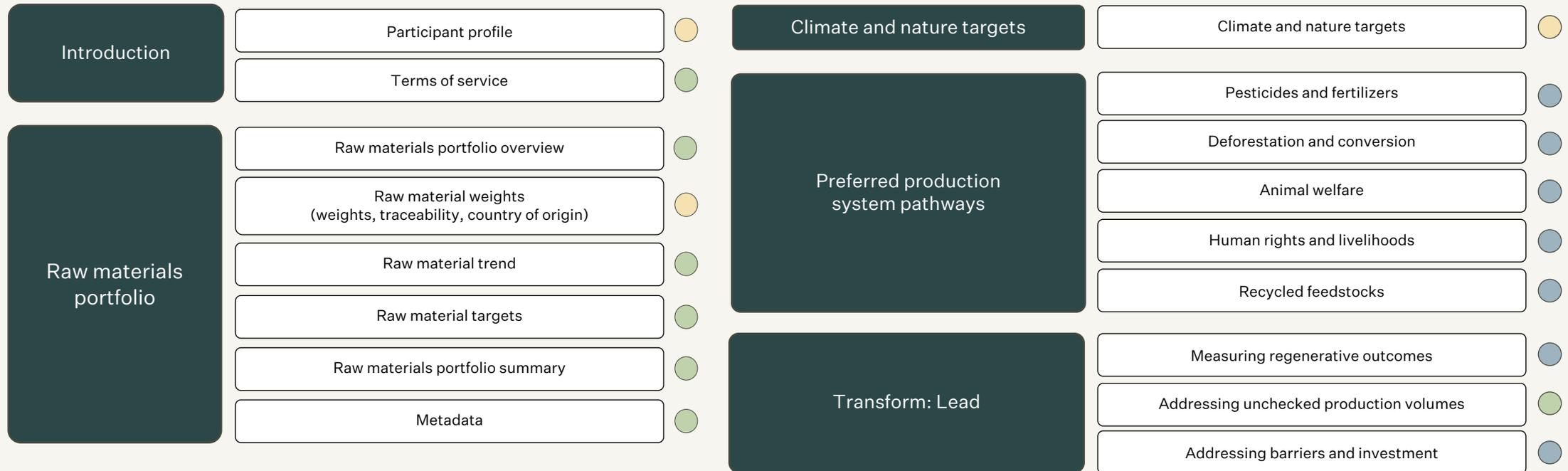
Ensuring alignment with emerging regulatory requirements related to scoring, rankings, and claims.

Company rankings will be shared privately with participants, with options to opt in or opt out.



Understand which sections of the Materials Benchmark framework have changed in 2026 and which sections remain largely the same

Updates to the Materials Benchmark



Updates in 2026:

- **Raw materials portfolio:** Consistent with previous versions; minor edits only
- **Non-portfolio sections:** Major update to align with preferred production systems

Key

- Consistent or minor update
- New
- Adjusted



Understand what guidance and resources are available to support your reporting

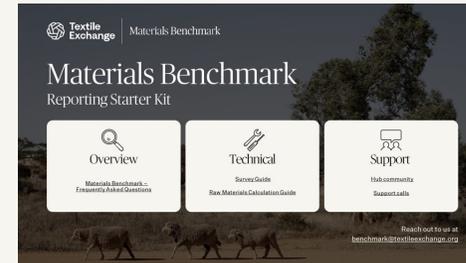
Guides and resources

Alongside this *Reporting Essentials* guide, additional tools and guidance are available to support you throughout the reporting process.



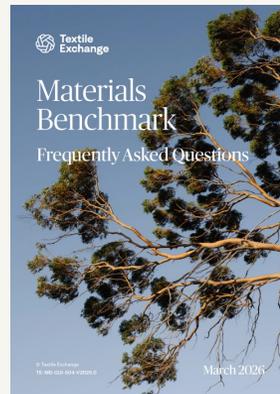
Raw Materials Calculation Guide

A guide for consistent and comparable raw material weight reporting



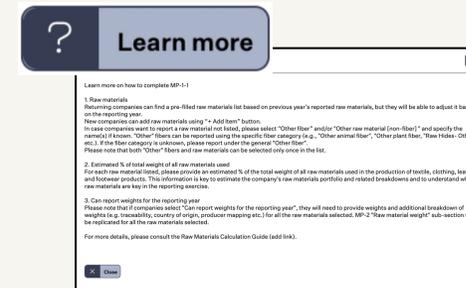
Reporting Starter Kit

A quick-access page with links to all Materials Benchmark reporting resources



Frequently Asked Questions

Answers to common questions relating to scope



In-Survey Guidance

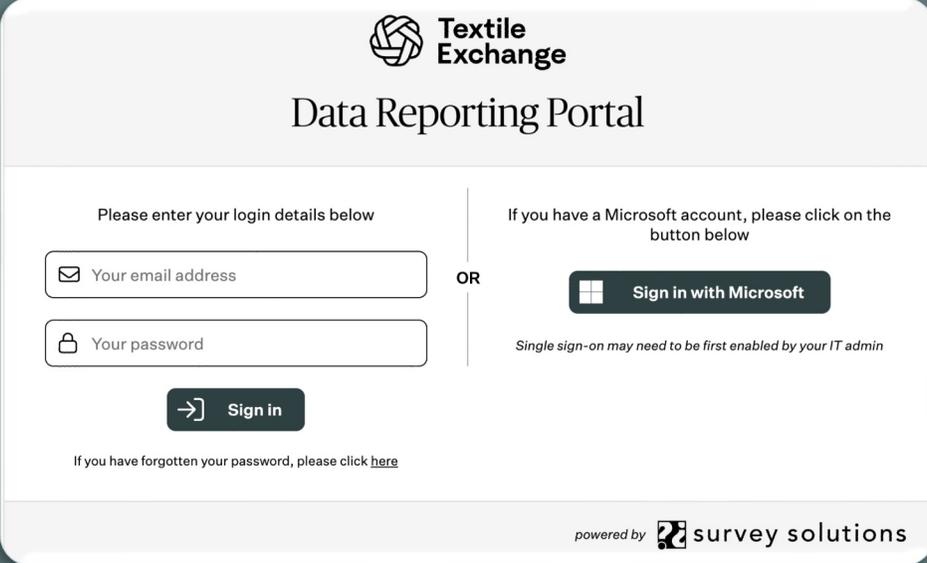
Contextual help embedded directly in the survey to support data entry

Data Reporting Portal

How to get started

- Look out for an email containing your **registration form**
- Submit the form to receive your login details for the Data Reporting Portal
- Log in to the Data Reporting Portal
- Start your Materials Benchmark submission

If you need help or haven't received the email, contact benchmark@textileexchange.org

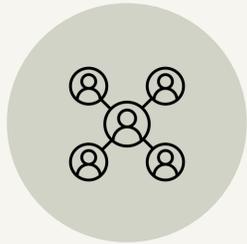


The screenshot shows the login interface for the Textile Exchange Data Reporting Portal. At the top, the Textile Exchange logo and name are displayed. Below this, the title "Data Reporting Portal" is centered. The login section is divided into two paths: a standard login path and a Microsoft sign-in path. The standard path includes fields for "Your email address" and "Your password", followed by a "Sign in" button. The Microsoft path includes a "Sign in with Microsoft" button. A note below the Microsoft button states "Single sign-on may need to be first enabled by your IT admin". At the bottom of the login section, there is a link for "If you have forgotten your password, please click [here](#)". The footer of the page indicates it is "powered by survey solutions".



Get started

To get started on your reporting journey, we invite you to:



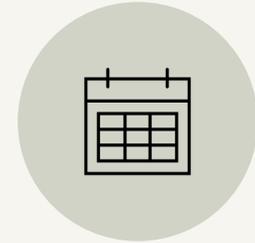
Join the
[Materials Benchmark
Hub Community](#)



Explore our resources
Reporting
Starter Kit



Join the
Weekly Support Calls
Coming soon!



Start your survey
on April 7
Submit your survey
on June 12

For support, feel free to reach out to us at: benchmark@textileexchange.org



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Thank you