

Circular Economy Standards Comparison

SCS Recycled Content · GRS · Materials Matter · ISCC PLUS

Description	SCS Recycled Content SCS-103 Version 8.1	GRS Version 5.0 · Textile Exchange	Materials Matter (NEW) V1.0 · Textile Exchange	ISCC PLUS Version 3.4.2
Type of Standard	• Single-attribute: recycled content only • Physical Segregation, Mass Balance, or Controlled Blending	• Multi-attribute • Recycled content + social, environmental & chemical requirements	• Multi-attribute: seven principles • Will replace 5 Textile Exchange standards, incl. GRS Version 5.0 • Mandatory Dec 31, 2027	• Single-attribute core (traceability) + sustainability requirements • Physical Segregation, Mass Balance or Controlled Blending • Voluntary add-ons available
Applicable Industry Categories	• Recycled content of any type • Mechanically or chemically recycled; pre-and/or post-consumer • e.g., plastic, metal alloy, fiber	• Product(s) with ≥20% recycled content • Supply chain based • Apparel/footwear, fabric suppliers, plastic manufacturers, and other product categories.	• Wool, mohair, alpaca, hide/raw hide & recycled materials • Certifies raw material production & primary processing (Tier 4), incl. recycling	• Four raw material categories: Bio, Bio-circular, Circular, Renewable-energy-derived • Circular = recycled fossil-based waste (e.g., mixed plastic, textiles, tires) • Markets not regulated by RED II (e.g., food, feed, energy)
Possible Claims	• Exact % claims: Minimum, Total, Weighted Average, "Made With" • Eligible at ≥5% recycled content • Chain-of-custody model in every claim • Claims & logo pre-approved by certification body	• ≥20% recycled to be in scope • ≥50% recycled for GRS logo / product labeling • Claims and logo use subject to approval	• Logo & claims require prior approval • Numeric thresholds not in core standard; set in separate policy (TE-MM-POL-301)	• On-product logo: ≥20% certified content • Text claims at any %; state % if below 90% • Logo only for certified or licensed brand owners • ISCC approves all on-product use
Additional Metrics: Fair Labor, Environment & Human Health	• N/A	• Mandatory: social, environmental & chemical requirements • Processing facility: EMS, chemicals, waste, water, air • Organizational management & chain of custody	• Human rights due diligence, incl. living-wage progression • Processing facility: EMS, chemicals, waste, water, air, energy • Organizational management & chain of custody	• Social requirements at farm level only • Sustainability principles apply to farms & forest sourcing areas • All certified sites follow local waste & emissions laws • Add-ons: GHG Emissions, EN 15343, EUDR, Non-GMO & others
Average Completion Time	• 8-10 Weeks	• 10-12 Weeks	• 10-12 Weeks	• 2-4 Months
On-site Audit	• Determined via risk-based assessment • NA and EU not required in most cases	• Annual audit	• Annual audit	• Onsite audit at least every 12 months • Certificates valid for 12 months
Supply Chain	• In scope: recyclers, processors, manufacturers, private-label traders • Collectors & sorters out of scope; brokers/transporters only if they take ownership • Suppliers verified by affidavit/declaration for ≥95% of recycled material	• Every step certified: first recycler → last B2B seller • Collection & concentration sites: self-declaration, documents, on-site visits • Exempt: traders under \$10K/yr & consumer-only retailers, unless they re-pack/re-label	• Direct certification: Tier 4 only (raw materials & primary processing) • Certain Tier 4 organizations, incl. recyclers, also implement the Content Claim Standard (CCS)	• Every supply chain element certified: farms to final product refiners, traders, storage • Transport not certified • Brand owners making ISCC claims: certified or licensed
Additional Fees / Certificate Transactions	• Risk-based assessment. • Additional fees may apply (e.g., sites products, on-site fee, NIR fee)	• Transaction certificates required • Required when sending or receiving claimed material	• Transaction certificates required • Required when sending or receiving claimed material	• Certificate fee (by turnover) + quantity fee (certified output) • Both paid directly to ISCC • Audit cost agreed separately with certification body

Updated October 2026. Based on SCS-103 v8.1, GRS 5.0, Materials Matter V1.0, ISCC PLUS System Documents v1.1 (mandatory Jan 1, 2027) and ISCC 208 Logos and Claims v2.2.