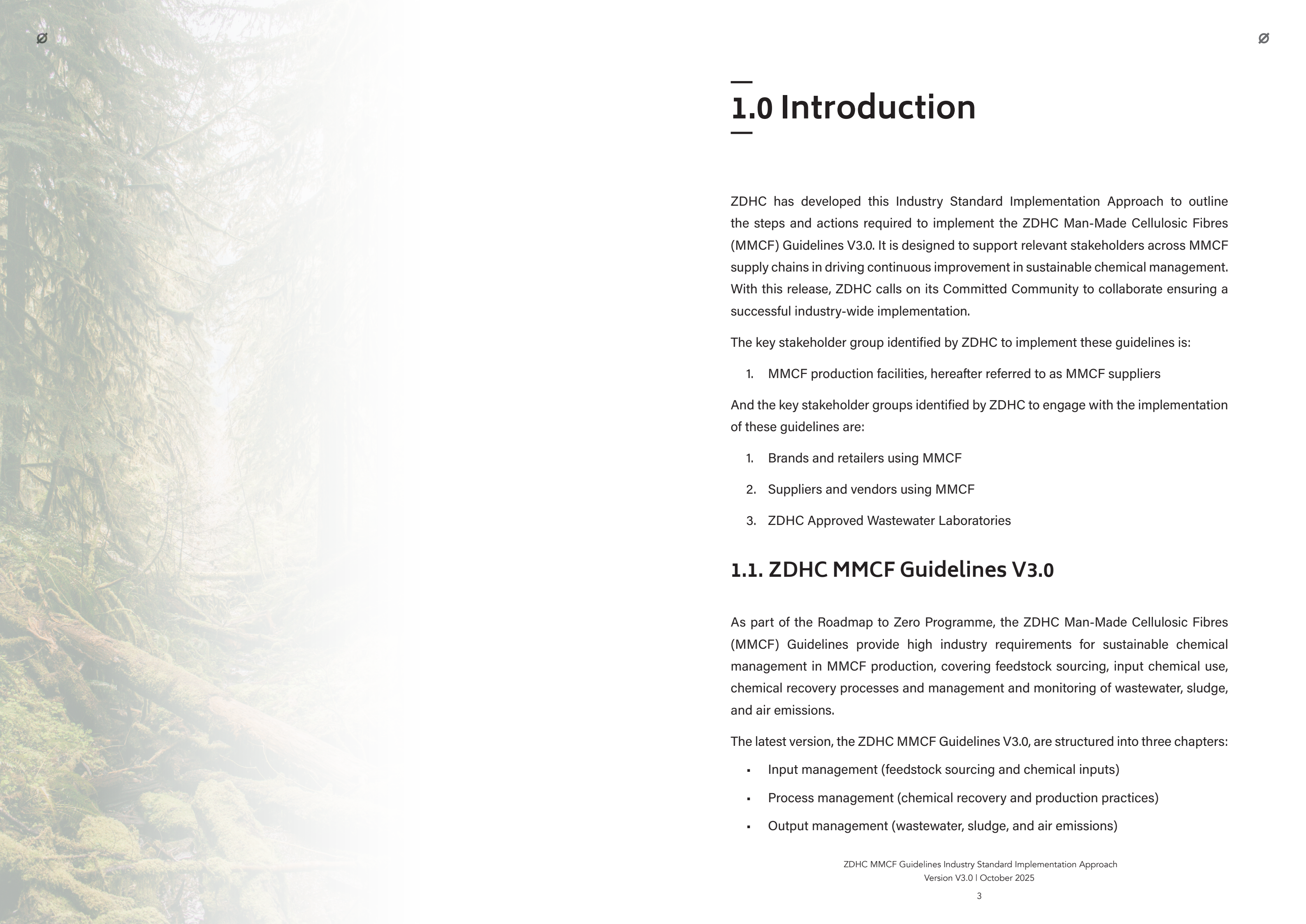




— ZDHC MMCF Guidelines Industry Standard Implementation Approach —

Version V3.0

October 2025



1.0 Introduction

ZDHC has developed this Industry Standard Implementation Approach to outline the steps and actions required to implement the ZDHC Man-Made Cellulosic Fibres (MMCF) Guidelines V3.0. It is designed to support relevant stakeholders across MMCF supply chains in driving continuous improvement in sustainable chemical management. With this release, ZDHC calls on its Committed Community to collaborate ensuring a successful industry-wide implementation.

The key stakeholder group identified by ZDHC to implement these guidelines is:

1. MMCF production facilities, hereafter referred to as MMCF suppliers

And the key stakeholder groups identified by ZDHC to engage with the implementation of these guidelines are:

1. Brands and retailers using MMCF
2. Suppliers and vendors using MMCF
3. ZDHC Approved Wastewater Laboratories

1.1. ZDHC MMCF Guidelines V3.0

As part of the Roadmap to Zero Programme, the ZDHC Man-Made Cellulosic Fibres (MMCF) Guidelines provide high industry requirements for sustainable chemical management in MMCF production, covering feedstock sourcing, input chemical use, chemical recovery processes and management and monitoring of wastewater, sludge, and air emissions.

The latest version, the ZDHC MMCF Guidelines V3.0, are structured into three chapters:

- Input management (feedstock sourcing and chemical inputs)
- Process management (chemical recovery and production practices)
- Output management (wastewater, sludge, and air emissions)

These chapters are interdependent and should be implemented as one integrated system. Together with the Industry Standard Implementation Approach they should provide a roadmap for the industry to strengthen accountability and support continuous improvement towards an environmentally safer production of MMCF.

1.2. ZDHC MMCF Module V3.0

The ZDHC Man-Made Cellulosic Fibres (MMCF) Module, available on the ZDHC Supplier Platform, is the tool intended to evaluate and demonstrate implementation of the ZDHC MMCF Guidelines. Through a structured assessment, it enables MMCF suppliers to measure their performance across input, process and output criteria, assessed at the 1, 2 and 3 outcome levels.

The MMCF Module helps MMCF suppliers to:

- Demonstrate conformance with the ZDHC MMCF Guidelines at a facility level.
- Identify improvement opportunities and prepare corrective actions.
- Gain recognition through verified scoring and certification.
- Position themselves as leaders in sustainable MMCF production.

Assessments are completed directly in the ZDHC Supplier Platform, where MMCF suppliers respond to questions, upload supporting documents, to then undergo review by a ZDHC Approved MMCF Module Reviewer. This ensures objective evaluation and results in both a detailed assessment report and a Certificate of Achievement, validating the MMCF supplier's level of implementation.

To access the MMCF Module on the ZDHC Supplier Platform, MMCF suppliers need to complete the following steps:

1. Register on the [ZDHC Gateway](#).
2. Access the [ZDHC Supplier Platform](#) with Gateway credentials.
3. Request access to the MMCF Module by sending an email to: supplierplatform@zdhc.org.
4. Explore the module questionnaire and requirements in advance to prepare for the submission period.

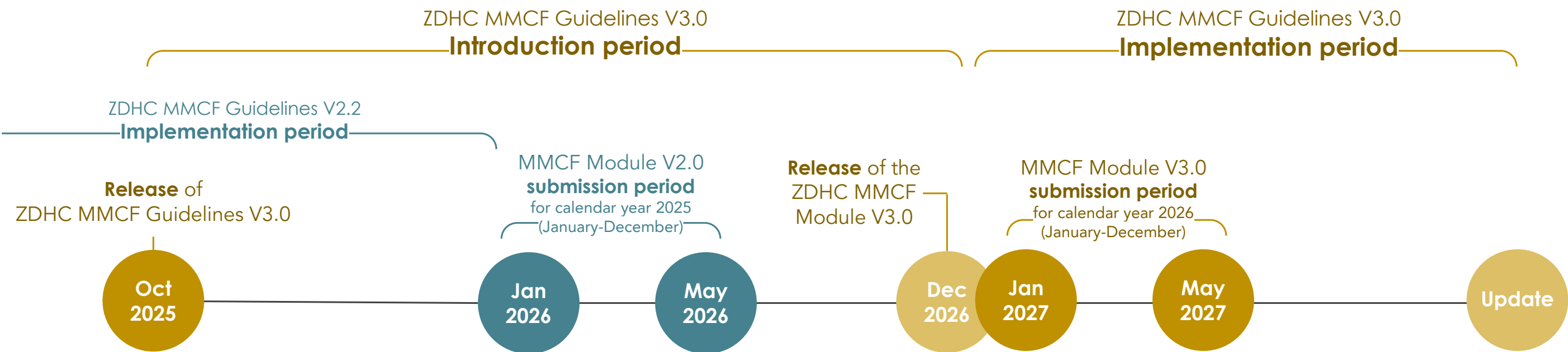
2.0 Implementation timelines

2.1. Timeline overview

The overall timeline is divided into two phases: the introduction period and the implementation period.

The introduction period runs from October 2025, with the publication of the ZDHC MMCF Guidelines V3.0, until December 2026, just before the first submission of the MMCF Module V3.0 begins. During this phase, ZDHC will present the new requirements to the community, supporting stakeholders as they prepare and align their policies and chemical management practices with the guidelines. The year 2026 will serve as the first calendar year in which data must be collected in accordance with the ZDHC MMCF Guidelines V3.0, to be reported in 2027.

The implementation period starts in January 2027 with the first submission period of the MMCF Module V3.0 on the ZDHC Supplier Platform and will continue until the next update of the ZDHC MMCF Guidelines is released. In this phase, stakeholders are expected to actively implement the guidelines by aligning and strengthening their chemical management practices, policies and monitoring mechanisms. While MMCF suppliers are the primary group responsible for implementation within their production processes, brands, retailers, downstream suppliers and laboratories are also expected to engage and contribute to successful adoption across the supply chain.

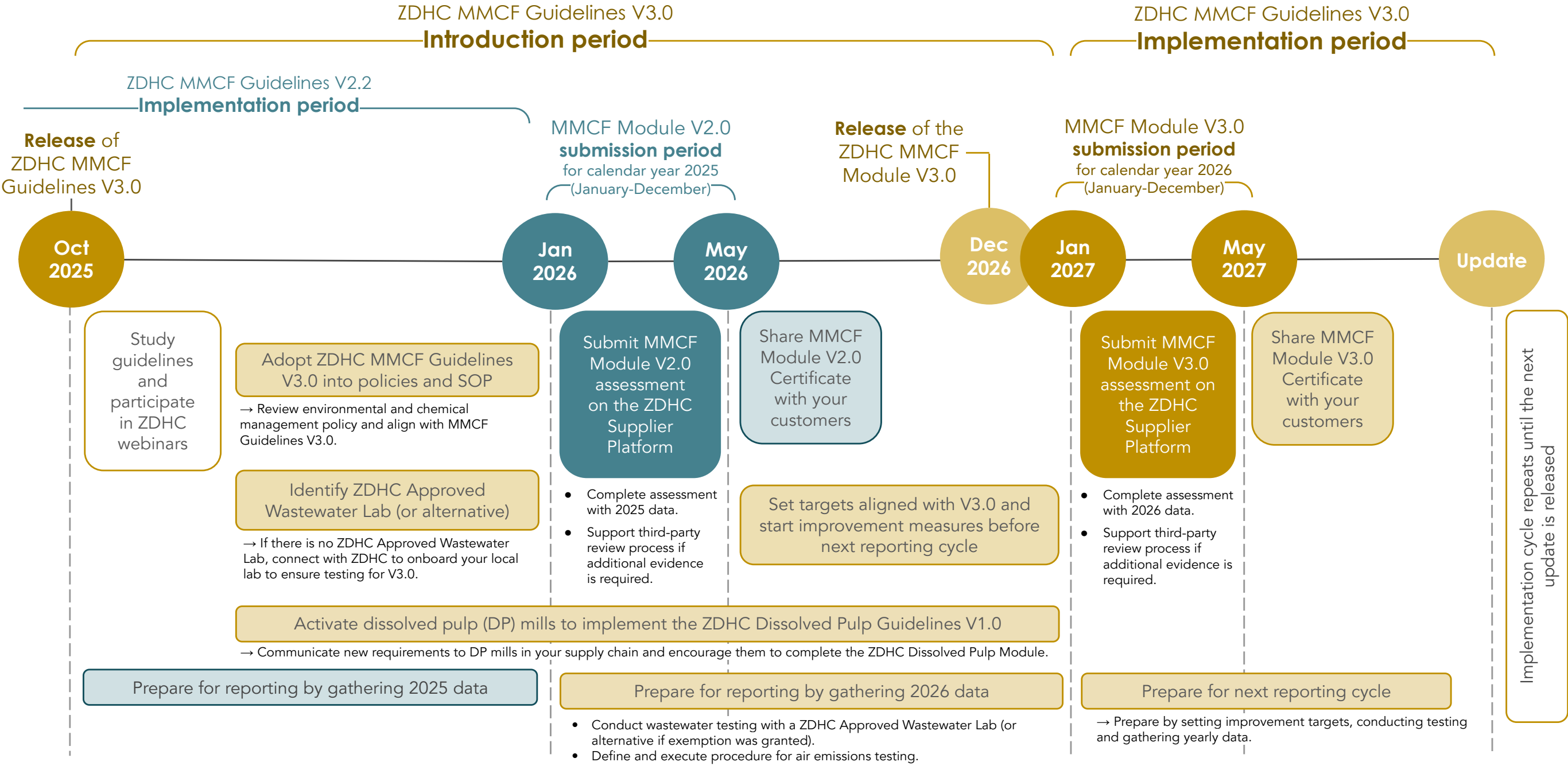


2.2. MMCF suppliers - Industry Standard Implementation Approach

MMCF suppliers are the main actors responsible for implementing the ZDHC MMCF Guidelines V3.0. They are expected to align their policies and processes with the new requirements, start data collection in 2026 and assess their progress on the MMCF Module V3.0 from 2027 through a third-party verification process.

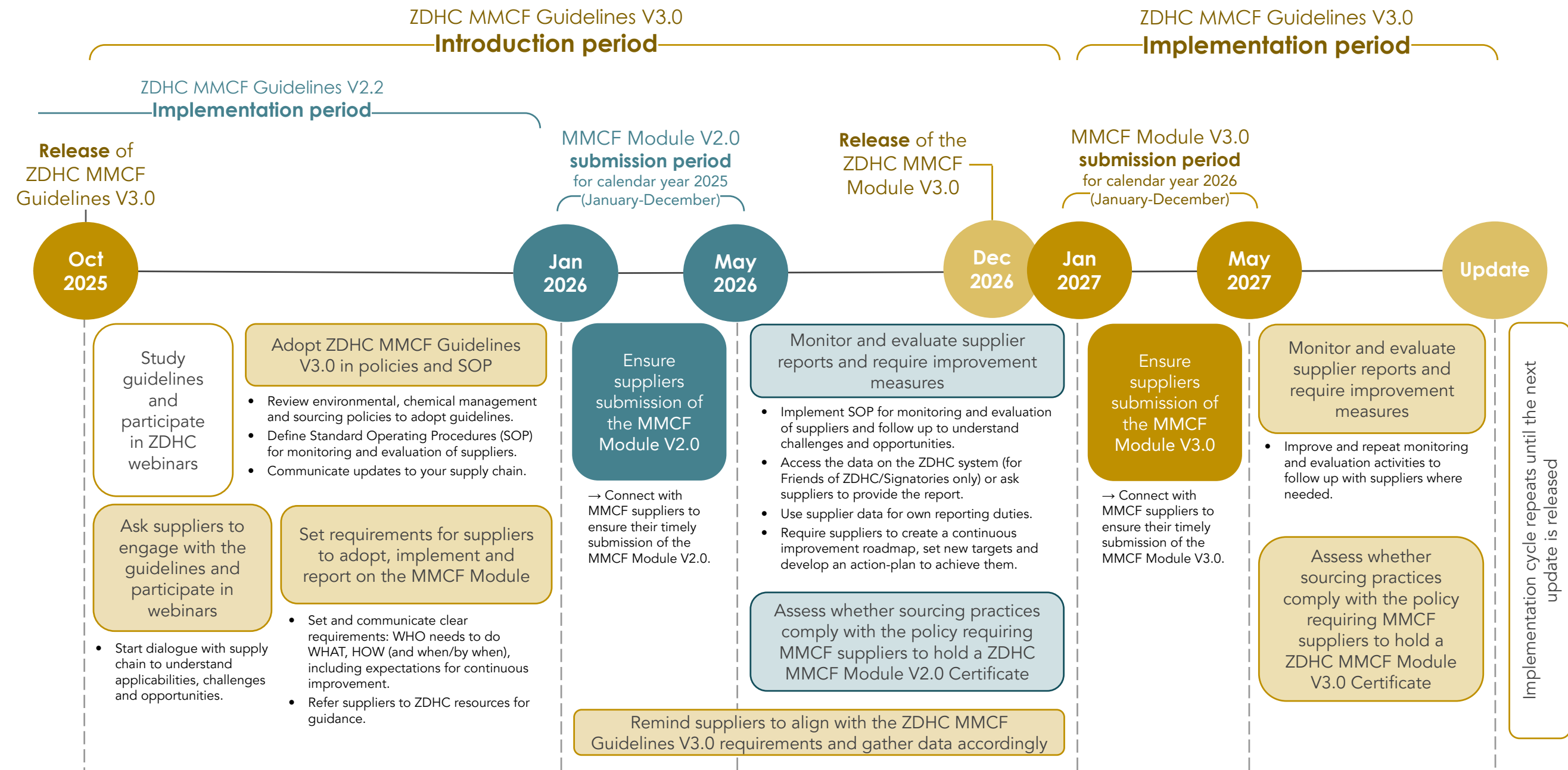
MMCF suppliers should also adopt the ZDHC Dissolved Pulp Guidelines V1.0 in their sourcing policies and communicate this requirement timely to their dissolved pulp mills for them to complete and provide the ZDHC Dissolved Pulp Module Certificate.

To ensure high-quality monitoring, MMCF suppliers must conduct wastewater testing through a ZDHC Approved Wastewater Laboratory. Where no ZDHC Approved Wastewater Laboratory is present in an area, MMCF suppliers should work with ZDHC to onboard a local ISO 17025-accredited laboratory using the required test methods.



2.3. Brands - Industry Standard Implementation Approach

Brands are key enablers of systemic change in MMCF production and play a central role in ensuring the successful implementation of the ZDHC MMCF Guidelines V3.0. In the introduction phase, they should set clear sourcing policies requiring MMCF suppliers to implement the guidelines and obtain the MMCF Module Certificate and ensure expectations are communicated across their supply chains. In the implementation phase, brands are expected to track supplier performance, implement and improve monitoring mechanisms and support corrective actions when necessary. Throughout both phases, brands are expected to engage proactively with MMCF suppliers, participate in ZDHC focus groups (for Signatory Brands) and promote continuous improvement through concrete goals and milestones.



2.4. Wastewater laboratories - Industry Standard Implementation Approach

Wastewater laboratories are essential for implementing the ZDHC MMCF Guidelines V3.0. ZDHC Approved Wastewater Laboratories are expected to carry out wastewater testing twice a year for MMCF suppliers, following the April and October testing cycles. The first cycle runs from November 2025 to April 2026, and the second from May to October 2026. For both cycles, laboratories must ensure that results are uploaded to the ZDHC Gateway to generate the ClearStream Report so that this can be submitted on the MMCF Module V3.0 in 2027.

Wastewater laboratories that conduct the relevant test methods but are not yet approved by ZDHC are encouraged to apply for approval, thereby supporting broader implementation of the guidelines. In particular, laboratories located in regions not yet covered by ZDHC are encouraged to contact ZDHC and begin the approval process.

