

To whom it might concern

Subject **ECO Platform Public Statement on the use of the Mass Balance Approach**

The Mass Balance Approach (MBA) is a technique by which flows with specified characteristics (which could be inputs or outputs, for example biobased material or recycled content) for a manufacturing process are allocated to individual products produced from that manufacturing process, not on the basis of the tracked physical flow, or on the basis of the average tracked flow over a specified time period, but on a theoretical basis – called the “mass balance model: credit method” in ISO 22095 which describes various approaches to chain of custody.

In the MBA, the flow with the specified characteristic is accounted for using a “credit account” with actual flows being added to the credit account and virtual flows being allocated to specific products being deducted from the credit account. Over a given period of time, the credit account must be in credit, (i.e. the same or greater amount of the flow with specified characteristic has been monitored in actual production than has been allocated to particular products). Using the MBA, it is possible for a site to have, say, only 5% of its input with a specified characteristic which when tracked physically, is actually spread across all products equally, but to allocate this 5% theoretically, so that 5% of its production has 100% of the specified characteristic, and 95% of the production has 0% of the specified characteristic.

There is not yet consensus over the use of the MBA within Environmental Product Declarations and discussions are ongoing in both CEN TC350 WG3 and ECO Platform to decide this. However, until such a consensus is reached, **ECO Platform decided on 19 January 2023 that Mass Balance Approaches shall not be used in any ECO EPD.**

Following the approach set out in prEN 15941, ECO Platform has allowed the use of Guarantee of Origin for tracked flows of renewable electricity, and for tracked flows of biogas used for energy but not feedstock, as set out in the Calculation Rules and Verification Guidelines. These Guarantee of Origin are defined as a “book and claim model” according to ISO 22095.

The decision that MBA shall not be used within ECO EPD is clarified to state that it also applies to the allocation of Guarantee of Origin to products from a site where Guarantee of Origin have been used. If the Guarantee of Origin applies to a particular electricity or gas supply into the site with its own contract, then all products produced using that supply for energy must share in the use of the Guarantee of Origin. If Guarantee of Origin have been purchased, for example, for only a proportion of the particular supply into the site, then all products produced using that supply for energy must claim the same proportion of the Guarantee of Origin for the supply used, it cannot be allocated with a MBA to give different proportions to the products, for example some products using 100% Guarantee of Origin and others using 0%.

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The decision is again clarified to state that it also applies to outputs of tracked flows with specified characteristics, for example emissions for fossil or biogenic CO₂.

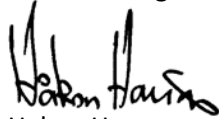
The original decision that **Mass Balance Approaches shall not be used in ECO EPD** was made by the ECO Platform Board on 19th January 2023, and any ECO EPD that had been published before the decision of ECO Platform or were in the process of being published by ECO Platform EPD Programmes on that date had to:

- Remove the ECO Logo from the EPD
- Remove the EPD from the ECO Platform ECO Portal
- Limit the validity of the EPD to 1 year from the date of the decision (19th January 2024).

The clarification that the decision on **Mass Balance Approaches also applies to the allocation of Guarantee of Origin to products using a MBA and to output flows with specified characteristics** was made by the ECO Platform Board on 19th October 2023. Any ECO EPD using mass balance approaches for the allocation to product of Guarantee of Origin or of output flows with specified characteristics which are published before the decision of ECO Platform or in the process of being published by ECO EPD Programmes on the date of the decision must:

- Remove the ECO Logo from the EPD
- Remove the EPD from the ECO Platform ECO Portal
- Limit the validity of the EPD to 1 year from the date of the decision (19th October 2024).

With kind regards,

A handwritten signature in black ink, appearing to read "Hakon Hauan".

Hakon Hauan
President ECO Platform

A handwritten signature in black ink, appearing to read "Christian Donath".

Christian Donath
Managing Director ECO Platform

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