

## 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 characterized 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 CO<sub>2</sub>.

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 both the allocation of Guarantee of Origin and of output flows with specified characteristics** was made by the ECO Platform Board on 19th October 2023, which got published with a statement on 25th October 2023.

With the statement from 25th October 2023, it was announced that existing ECO EPD using the mass balance approaches for allocation of GoOs were losing their validity. The following decision about treatment of existing ECO EPD, taken by the BoD on 11th December 2023, revises this previous statement:

*In regard to the "ECO Platform Public Statement on the use of the Mass Balance Approach" from 19th October 2023 (notified on 25th October 2023), ECO Platform clarified that the previous decision to exclude mass balance approaches\* for the allocation of Guarantee of Origin to products from a site where Guarantee of Origin have been used was...*

- *neither an implementation of a new rule to the ECO Platform rules,*
- *nor an identification of a non-conformity with the ECO Platform rules,*
- *but is rather to be treated as a clarification to the ECO Platform rules.*

*As such, existing EPD published before the notification of the decision on 25th October 2023, which use these approaches will continue to be valid, can include the ECO Platform logo and be provided via the ECO Portal, while no transition time is to be considered as it would be the case for new rules.*

*Thus, any new EPD published after the notification of the decision on 25th October 2023 shall not use mass balance approaches for the allocation of Guarantee of Origin to products from a site where Guarantee of Origin have been used.*

*Any new EPD published after the notification of the decision on 25th October 2023 shall also not be modelled using EPD that have used of mass balance approaches for the allocation of Guarantee of Origin to products from a site where Guarantee of Origin have been used. It will be the responsibility of the manufacturer making the declaration to obtain confirmation from their supplier providing the EPD that mass balance approaches for the allocation of Guarantee of Origin to products from a site where Guarantee of Origin have not been used.*

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*We also ask ECO Platform EPD Programmes to identify where possible any EPD published before the notification of the decision on 25th October 2023 that have used mass balance approaches for the allocation of Guarantee of Origin and to transparently reference this within the EPD.*

*\*Mass Balance Approaches refers to the “mass balance model: credit method” in ISO 22095.*

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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