

EWG Legal & Claims Landscape Informational Session

6th June 2025

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- At the start of each meeting the chair will ask members if a new COI has arisen
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ARE THERE ANY COI THAT THE SBTi SHOULD BE AWARE OF?

VIDEO-CONFERENCE GUIDELINES

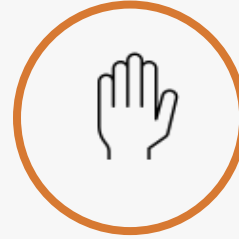
Participant guidelines



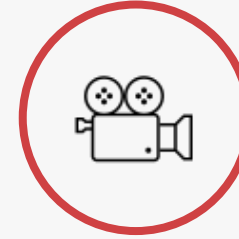
Mute during
presentations



Use the chat
box



Use the raise hand
function



If you can, please keep
your camera on

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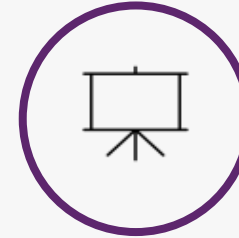
Treat info as
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Meeting is being
recorded



We will follow up with
minutes



*..And we will follow up
with slides!*

Today's objective

To provide relevant background information on the legal and voluntary best practice landscape, with a particular focus on claims, to support and inform discussions within the EWGs.

AGENDA

Green Claims and the Legal Landscape	60 min
ISEAL - Claims & Chains of Custody	60 min



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SCIENCE BASED TARGETS INITIATIVE – CORPORATE NET ZERO WORKING GROUP

Green Claims and the Legal Landscape

6 June 2025

Strictly privileged and confidential



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developing
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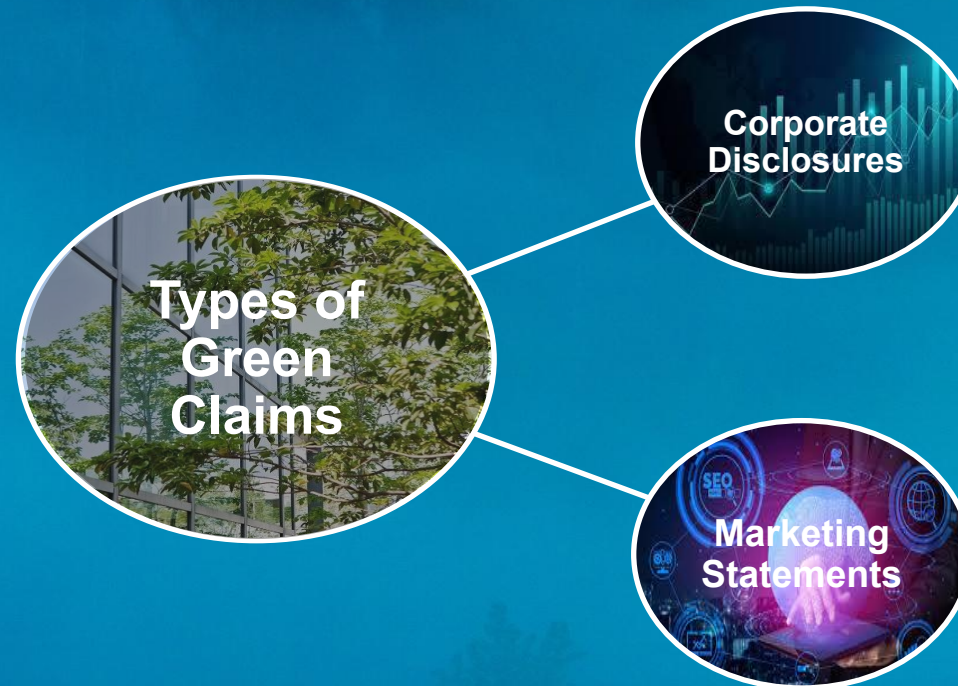
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1

Introduction to Green Claims and Greenwashing

Green Claims

- Representations that show or imply that a product, service, brand or business is better for the environment, i.e. it has a positive environmental impact or is less harmful to the environment than previous versions of the same product or service or competing product or service.
- Sometimes referred to as 'environmental claims' or 'eco-friendly claims'.
- Green claims can be made through a range of methods such as statements, symbols, emblems, logos, graphics, colours and product brand names.



Marketing Claims – Consumer-facing statements

- Marketing claims are those found in **advertising campaigns, product packaging** and other **consumer facing media**.
- Labelling and/or describing the product as *carbon neutral, green, eco friendly, 100% recyclable, ethical, cruelty free, forced labour free* or similar terms which can be used to enhance the marketability and attributes of the product.

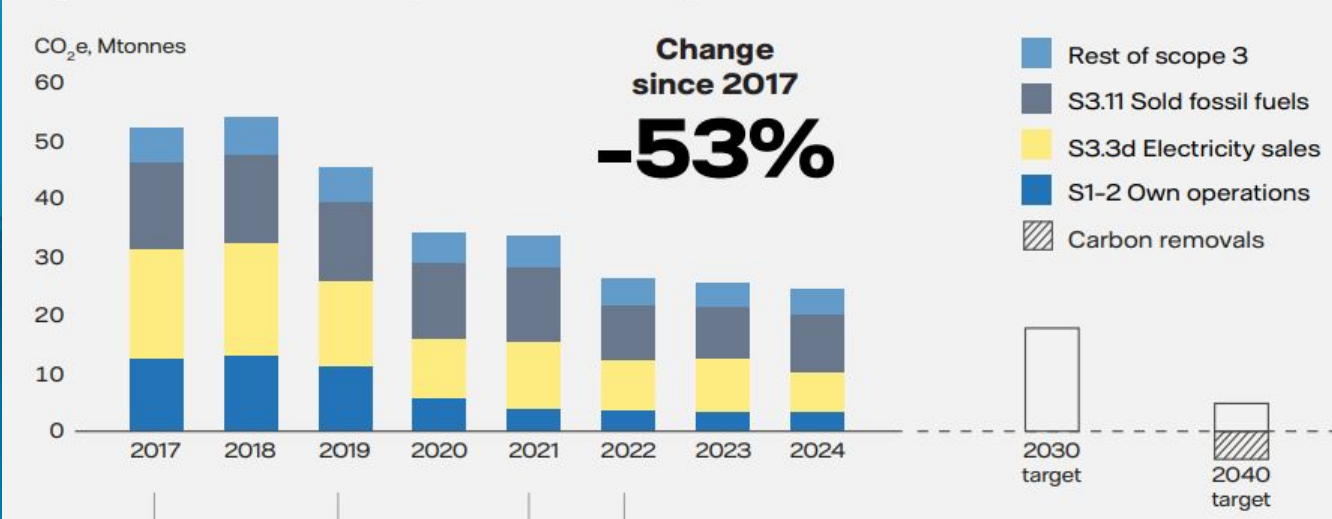


Corporate Claims – focusing on company’s performance, risk profile, targets and ambition

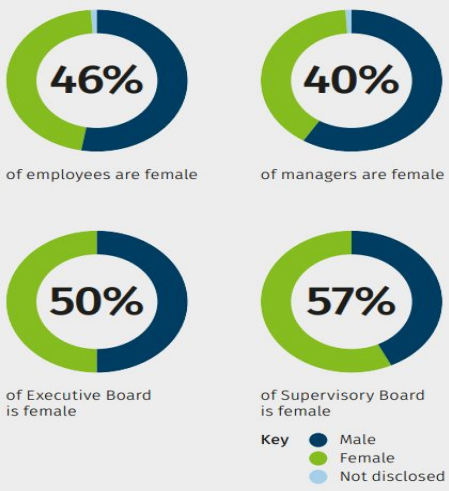
REACHING 100% RECYCLED SILVER AND GOLD



¹ As of August 2024 all jewellery has been crafted with 100% recycled silver and gold.
² All new products appearing in stores and online from early 2025 have been made with 100% recycled silver and gold.



People



Climate



Business conduct & corporate culture



protect Climate

We are committed to the Paris Agreement and aim for a 1.5° ambition level. We consequently focus on the electrification of our products, the decarbonization of our entire value chain, and the expansion of renewable energy generation to supply our sites and customers. By 2050 at the latest, we want to be a net CO2 neutral company.

conserve Resources

By using recycled materials and renewable resources, we reduce our need for primary raw materials. We improve our energy and resource efficiency and establish cycles for materials and water. Together with our business partners, we reduce the use of natural resources along our supply chain.

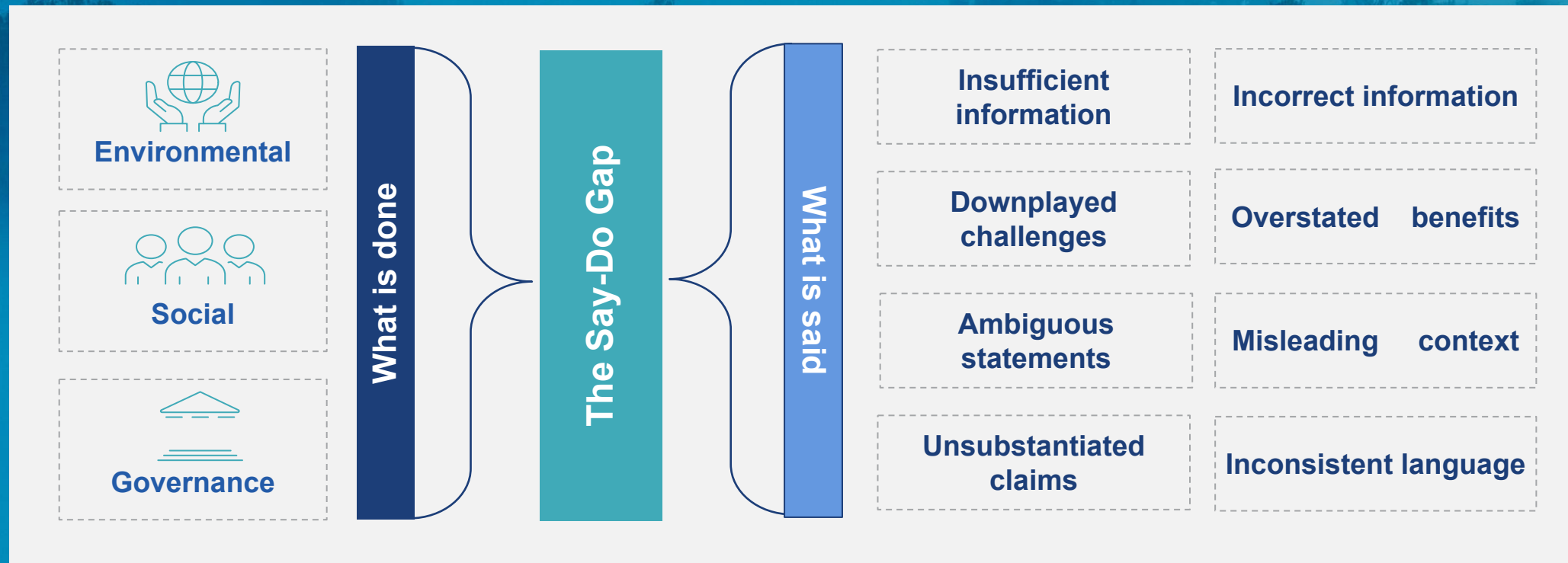
preserve Ecosystems

We reduce harmful emissions into air, soil and water. We reduce the impacts of our business activities on biodiversity and ecosystem services and promote projects to preserve them.

ensure Environmental Compliance

We want to be a role model for a modern, transparent and successful company in terms of integrity and compliance. We operate effective environmental management systems to identify and manage environmental risks and opportunities along the life cycle of our mobility solutions. We have an open dialogue with our stakeholders and consider their expectations in our decisions.

What is greenwashing, social-washing and welfare-washing?



Greenwashing / Social-washing / Purpose-washing / Welfare-washing



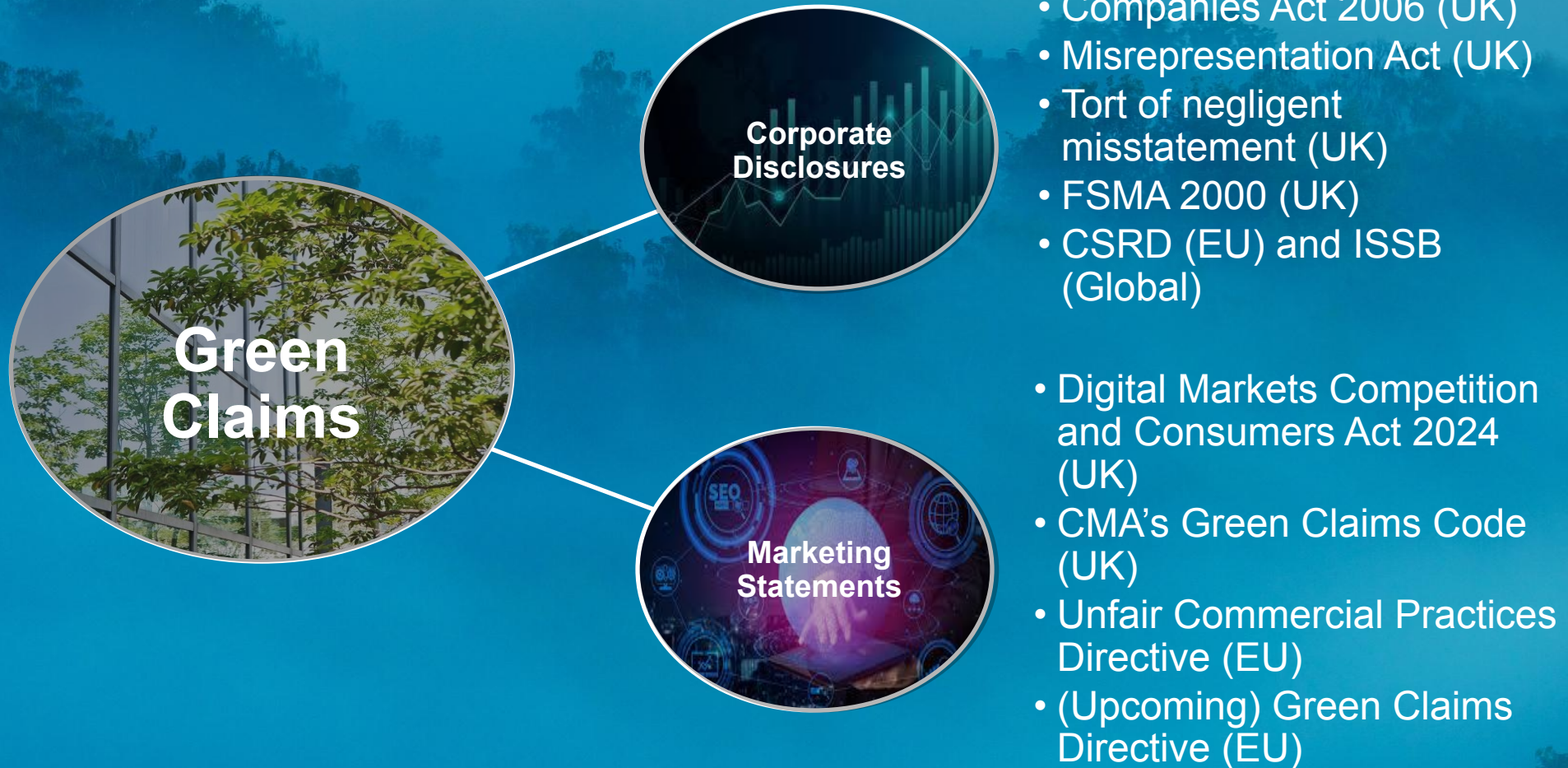


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'Green Claims Codes' – legal landscape in UK and EU

Multiple legal frameworks



There are also a few examples showing that corporate communications – including websites, press releases and public sustainability statements – are increasingly being treated as being relevant for the purpose of consumer protection law.

Corporate Disclosures (EU and International Standards)

CSRD (EU) and **ISSB** impose quality requirements on disclosures / data included in companies' reports.

- Data must be
 - complete
 - neutral
 - free from error
 - selected without bias
 - not slanted, weighted, emphasised, or manipulated

Faithful representation

- Data must be collected in a way that enables comparability with:
 - the data collected in previous periods
 - information provided by other companies (especially peers).

Comparability



- Data must be verifiable
- Records must be kept showing how the data was collected and any methodologies used,
- Important when the company uses estimates or approximations.

Verifiability



- Newer data is preferred to older data.
- This is implied, though not expressly stated, in ESRS.

Timeliness



- The same approaches or methods to collect data must be used from period to period.
- Data should be collected in accordance with the same organisational scope and boundaries across all material sustainability topics.

Consistency



Greenwashing and EU / UK consumer protection law for Marketing Claims

Current Position

EU and UK legal requirements are similar

- The EU's Unfair Commercial Practices Directive (**UCPD**) and UK consumer protection law both prohibit:
 - Specific practices considered as *per se* unfair / banned – e.g. claims that a product has been approved by a public body when it has not
 - Unfair practices, including misleading actions or omissions, which impact the average consumer's transactional decision (e.g. buying something they would otherwise not have)

Both EU and UK have specific guidance addressing green claims

- European Commission **UCPD Guidance**,
- UK Competition and Markets Authority (CMA) **Green Claims Code**
- **Digital Markets, Competition and Consumers Act 2024** (DMCCA) which vests greater enforcement powers in the CMA

Forthcoming Developments

Amendment of the EU UCPD under the EmpCo Directive

Will add specific *per se* unfair practices related to green claims (effective September 2026), including:

- Generic environmental claims
- Sustainability labels not based on certification scheme / not established by public authorities

Green Claims Directive (GCD) and Packaging and Packaging Waste Regulation (PPWR) to be adopted

- GCD will require all green claims to be adequately substantiated and verified *ex ante* by an independent conformity assessment body – likely effective post-2027
- PPWR will require use of recyclable packaging and will harmonise labelling regarding recycling – likely effective post 2027/28

UK – CMA's Green Claims Code

- The UK Competition and Markets Authority published guidance on Green Claims, based on the CMA's views on the law relating to unfair commercial practices.
- Although the guidance focuses on consumer facing communications, the principles are relevant to wider sustainability claims.
- Where a business does not follow the principles, it is more likely to attract the CMA's attention.

Six principles for Green Claims

Truthful and accurate

Fair and meaningful comparisons

Clear and unambiguous

Must be substantiated

Not omit or hide important information

Consider life cycle of product

All aspects of a claim may be relevant, such as:

- the meaning of any terms used;
- the qualifications and explanations of what is said;
- the evidence that supports those claims;
- the information that is not included or hidden;
- the colours, pictures and logos used; and
- the overall presentation.

Environmental claims are genuine when they **properly describe the impact** of the product, service, process, brand or business, **and do not hide or misrepresent crucial information**.

EU – Green Claims Directive (GCD) (under negotiation)

What does it do?

- Applies to *voluntary* “Green Claims” which could be text, pictures, graphics or symbols.
- Requires *explicit* “Green Claims” to:
 - be *substantiated*;
 - be *verified* in advance by an independent verifier; and
 - have a *certificate of conformity*.
- Claims based on carbon offsets/credits will be permitted if the company reports on their use separately
- Substantiating claims requires that assessment relies on widely recognised scientific evidence, use accurate information and take into account relevant international standards.
- Specifically sets requirements for environmental labelling schemes, their verification and certification.

Who will it apply to?

- Business to consumer communications in the EU.
- Businesses based outside the EU that make claims directed at EU consumers are also covered.

When does it enter into force?

- The EU Parliament adopted its position on the initial text on 12 March 2024
- The third trilogue scheduled for 10 June 2025
- Once finalised by the EU Parliament and Council and adopted, Member States will have 24 months to transpose the GCD into their national legal systems.

Consequences of non-compliance

- Member States shall determine the penalties applicable to infringements.
- Penalties shall be effective, proportionate and dissuasive and shall include fines which deprive responsible parties of economic benefits derived from the infringement, confiscation of revenues from transactions with relevant products concerned and temporary exclusion from public procurement processes and access to public funding.

EU – GCD – Role of verifiers of Green Claims

The GCD provides for *after the fact* verification of explicit green claims by a *verifier*, who must provide a *certificate of conformity* before the claim may be made public.



Verifiers

- A third-party conformity assessment body accredited under Regulation (EC) No 765/2008, which shall:
 - be *independent* of the product / trader associated to the claim.
 - not engage in any activity that *conflicts* with its independence to adjudicate the integrity of verification activities.
 - carry out activities with the highest degree of *professional integrity* and the requisite technical competence.
 - have *the expertise, personnel and infrastructure* to carry out the activities.



Verification obligations

- Verify claims according to procedure established by Member States.
- Prepare a certificate of conformity certifying that the claim meets the requirements of the GCD.
- The certificate of conformity will be recognised across the EU internal market.
- If appropriate, indicate several ways of communicating the explicit environmental claim to avoid the need for continuous re-certification if communication is later modified.

Enforcement against companies within the EU and UK

EU

- Enforcement at EU Member State level by national consumer protection authorities (CPAs) and in the national courts
- CPAs have broad investigation powers and the ability to accept commitments and impose substantial fines (at least 4% turnover)
- Coordinated action led by European Commission and lead CPA(s) for significant cross-border practices affecting several Member States.
- All coordinated action so far has ended with commitments.

UK

- Until recently, CMA's consumer powers were limited to accepting undertakings and going through the courts to enforce orders
- From 6 April 2025, under the DMCCA, CMA will be able to enforce directly to impose fines of up to:
 - 10% of global annual turnover for substantive breaches
 - 5% of global annual turnover for breach of a CMA direction

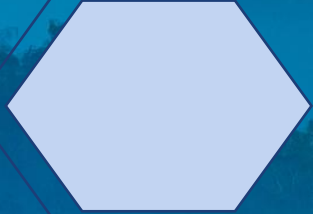


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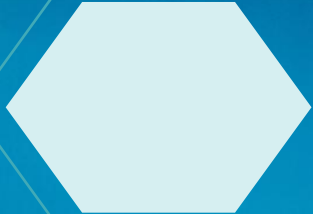
Greenwashing - risks and considerations

The risks of “getting it wrong”



Litigation Risk

- Shareholder claims premised on allegedly misleading or deceptive statements
- Tort risk generally, including with respect to the merits of substantive claims (ie, public/private nuisance, negligence, property damage or abatement cost claims)
- Claims based on breaches of directors' duties in connection with eg alleged inadequacy of climate strategy



Regulatory Risk

- Arising from heightened focus of regulators across the globe, including, FCA, SEC, ASIC and AMF
- We have also seen investigations launched by securities authorities such as BaFin and the SEC, as well as other regulators, including the CMA
- In the UK, the CMA now has powers to impose fines for companies breaching consumer protection laws through green claims



Other Risks

- Reputational harm, reduced ESG ratings, a reduction of the investor base owing to sustainability and ESG-related concerns, loss of investor confidence in ESG performance
- Loss or damage to reputation may reduce market share and revenue
- Risk of drawing attention and increased scrutiny from activists
- Risk of fluctuation of company value due to greenwashing-related shareholder resolutions in AGMs.

Greenwashing litigation – an overview

ClientEarth v Shell (UK)

- Derivative action against Shell for failure to devise a climate strategy to align with Paris Agreement's goal of keeping global temperature rises below 1.5°C by 2050.
- Claim rejected due to failure to establish *prima facie* case for derivative action under English law.



ACCR v Santos (Australia)

- ACCR challenged statements in Santos' Annual Report and corporate communications for being misleading.
- Challenge to the use of 'clean energy' to describe natural gas; 'zero emissions hydrogen' to describe blue hydrogen and Santos' 2040 'net zero emissions' target' which ACCR claims is based on undisclosed assumptions and relies on offsets.



Central Office for Combating Unfair Competition v Katjes (Germany)

- Katjes claimed that its fruit gum was produced in a 'climate-neutral manner', without providing additional information about the claim in the advertisement.
- This was found to be misleading because there was no explanation of how the products were climate-neutral in the advertisement.



Fossil Ad Ban v TotalEnergies (South Africa)

- The South African Advertising Regulatory Board found TotalEnergies' claim to be misleading because their core business was directly opposed to sustainable development, despite TotalEnergies working with other organisations to promote South Africa's heritage.

"We're committed to sustainable development and environmental protection"



Risks for standard-setting bodies

The UK and EU Green Claims Codes require green claims to be substantiated, i.e. be backed by robust, credible evidence of the claims. Standard setters do not verify individual claims but define how claims should be measured. Certified compliance to a recognised standard helps build credibility in the Claim.

Trust and Credibility Risks

- If a standard is seen as too weak or is exploited for greenwashing, the standard-setter can be blamed for enabling misrepresentation.
- While standard-setters might not be exposed to direct liability, they face *indirect liability* in the form of losing relevance or being discredited.

Legal Accountability

- Limited liability exposure through terms of engagement and disclaimers
- Potential risk of legal action if engage in or promote deceptive practices
- EU Unfair Practices Directive will prohibit any sustainability label not based on a *credible* standard or officially approved scheme
- In extreme cases, a standard-setter could be sued by an enforcement body or even consumers for facilitating unfair practices (e.g. removing its standing)

Risks for Verifiers / Validators of Climate Targets



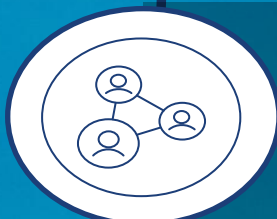
Professional and contractual liability

- Verifiers may face liability under contract if they *negligently certify false or misleading claims*.
- Ill-executed verifications could also amount to negligence.



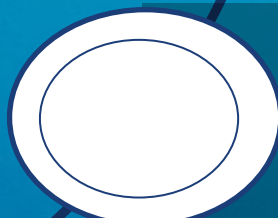
Regulatory risk

- The EU GCD provides for accreditation of verifiers of explicit green claims. This will bring verifiers under regulatory scrutiny from supervisory bodies in Member States.
- Verifiers will have to demonstrate a high degree of integrity and competence and their outputs may be subject to audit.



Reputation and Business Risk for Verifiers

- If a prominent verifier is accused of facilitating greenwashing, trust in the standard and its usage may decrease.
- The verifier may lose credibility, leading to lasting reputational damage and business losses.



Mitigation

- To manage liability, verifiers often include liability limitations and disclaimers in their engagement terms. Nonetheless, these measures won't protect against gross negligence or fraud.
- Verifiers must invest in *robust methodology, training, and quality control*, as well as legal risk management (such as insurance), to safeguard themselves.

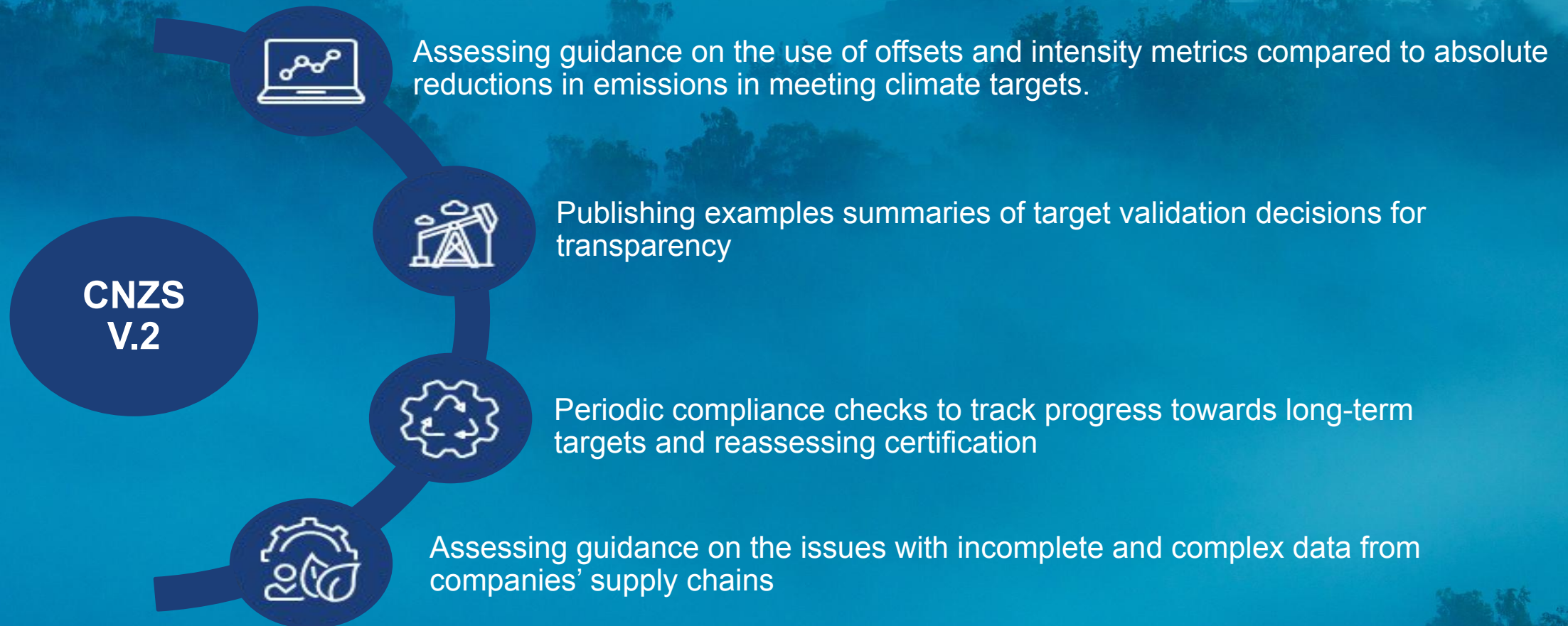


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Overview of practical tips in developing the CNZS v.2

Potential practical options to minimise greenwashing risk in the CNZS v.2



Potential practical options to minimise greenwashing risk in the CNZS v.2





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5 Questions?

Credible Sustainability Claims and CoC models

SBTi EWG – 6 June 2025



Introducing ISEAL and what we do

We believe market-led sustainability mechanisms are critical to tackling sustainability challenges at scale

ISEAL has worked with sustainability systems across numerous sectors for more than two decades. Our diverse community encompasses 45+ global sustainability systems.

We support sustainability systems and businesses by:

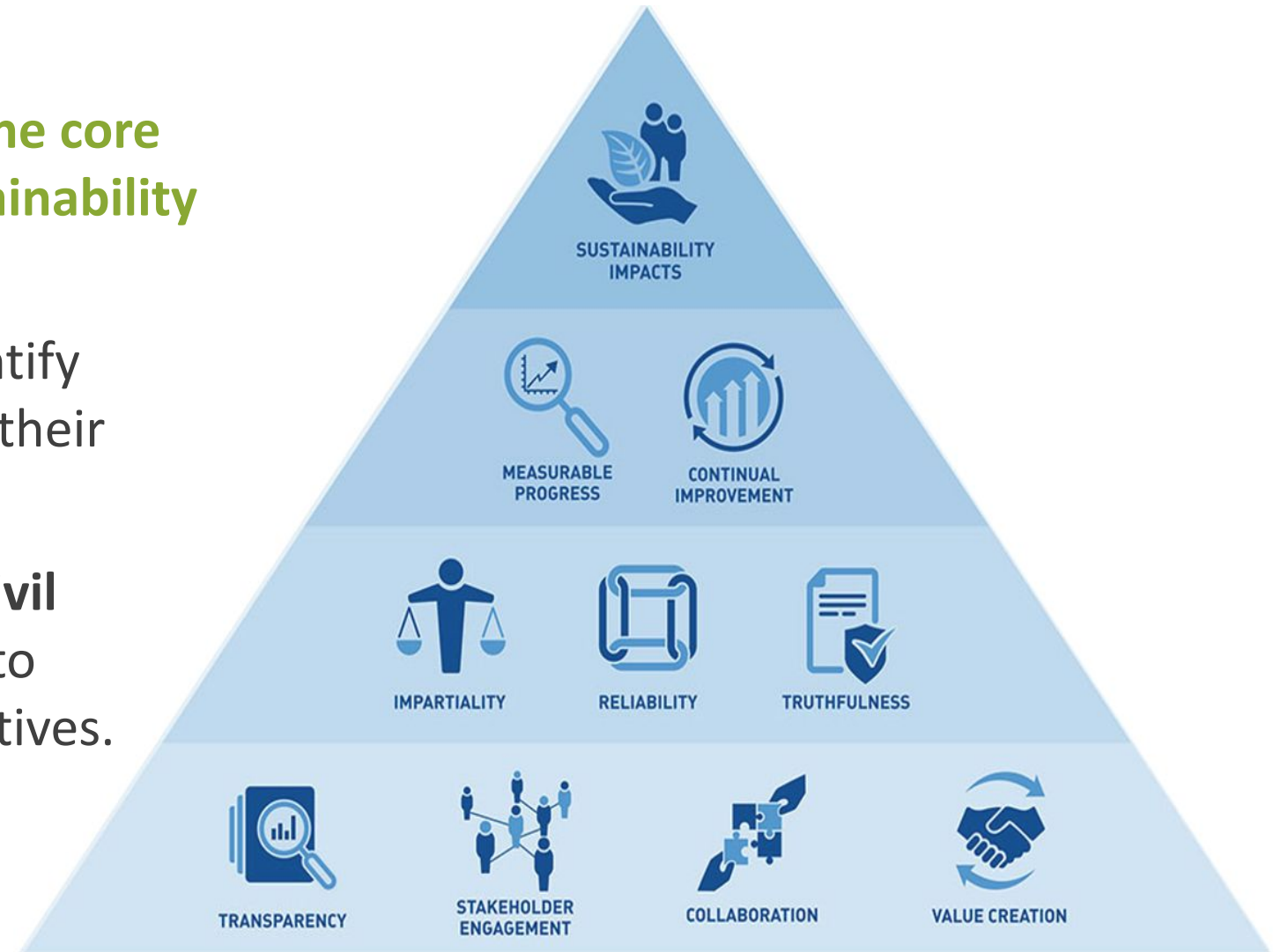
- Defining credible practices
- Identifying solutions to key sustainability challenges
- Facilitating learning on credible action in practice
- Funding innovative practices
- Sharing evidence on the impacts of sustainability tools

Credibility is paramount to drive sustainable action

ISEAL's Credibility Principles define the core values of credible and effective sustainability systems.

They help **sustainability systems** identify attributes critical to the credibility of their approach,

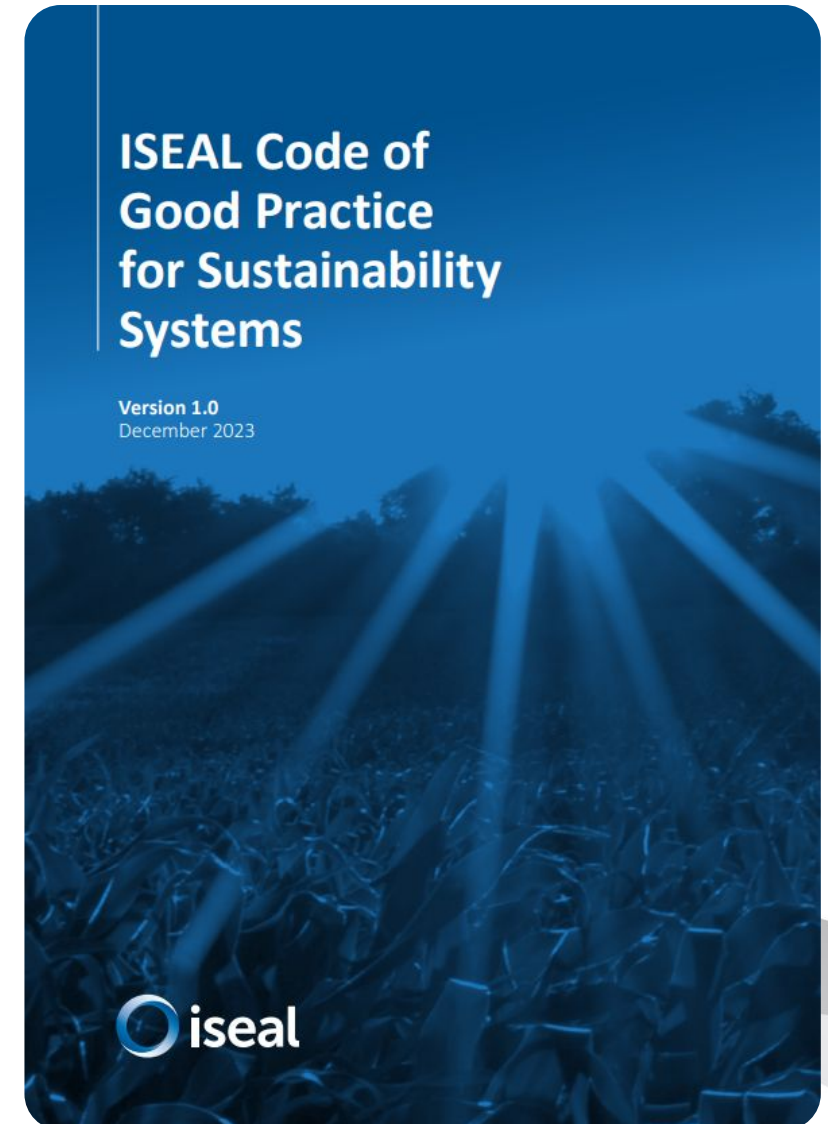
And **businesses, governments, and civil society** to identify effective partners to deliver on shared sustainability objectives.



ISEAL Code of Good Practice for Sustainability Systems

The ISEAL Code is the normative reference that operationalises the ISEAL Credibility Principles.

- a globally recognised framework, defining practices for effective and credible sustainability systems
- equips sustainability systems to **deliver against changing stakeholder expectations and drive improvements** on the sustainability issues that matter



ISEAL Claims Good Practice Guides



Claims Core Principles

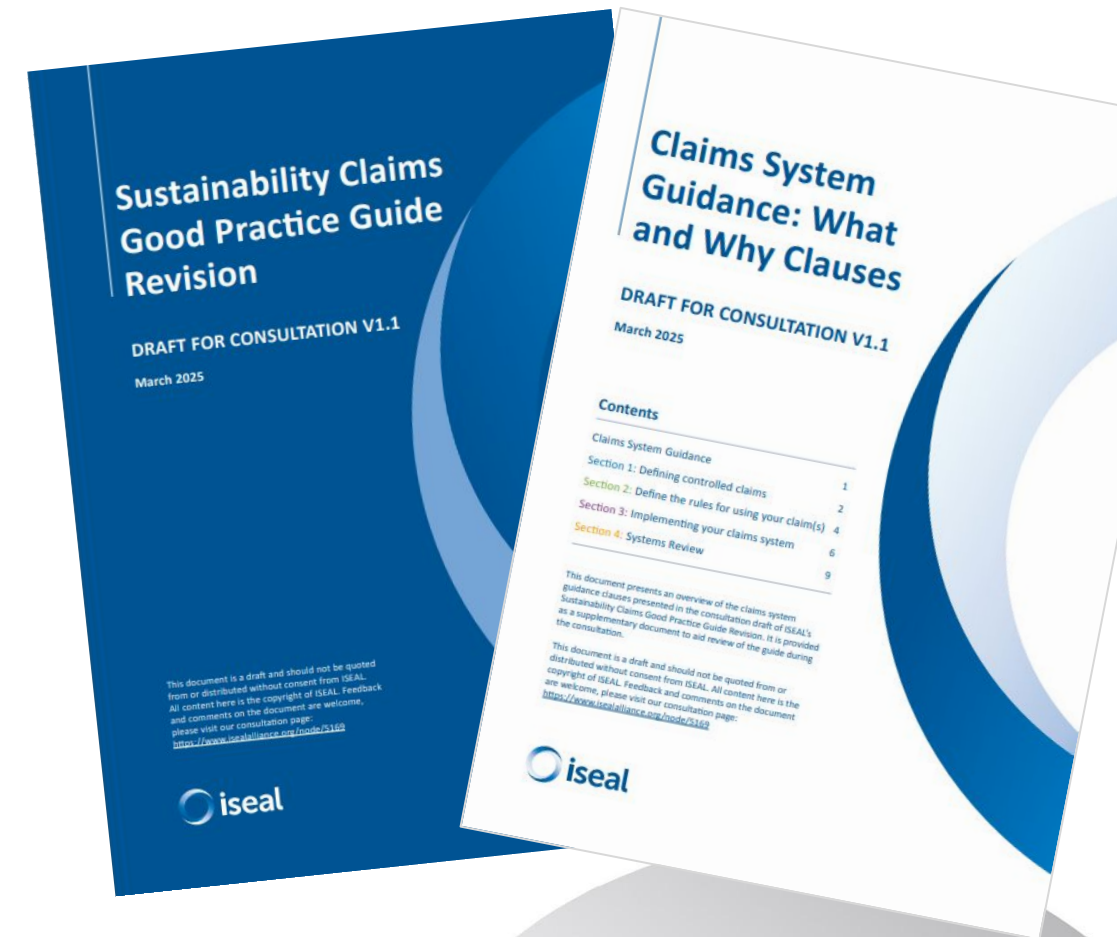
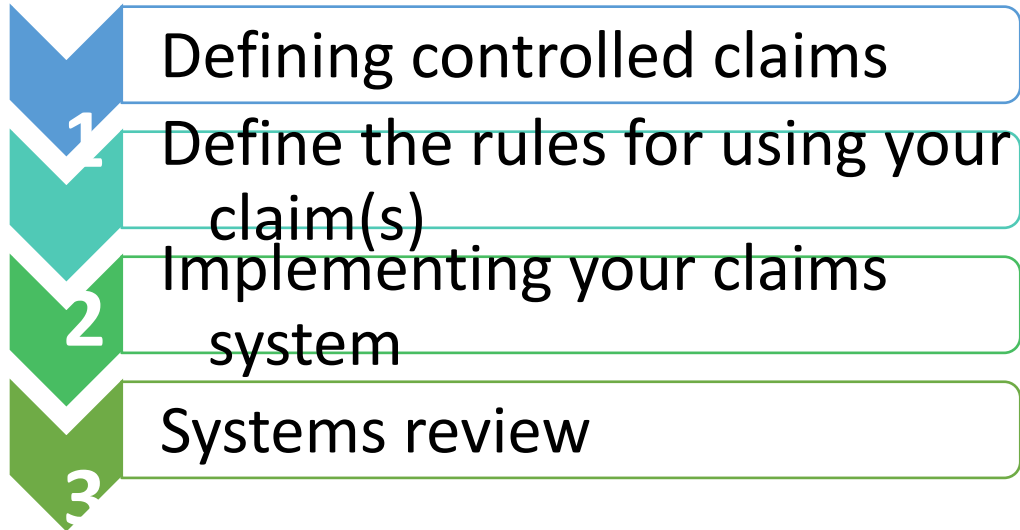
› Credible sustainability claims are:

1. **Clear:** The sustainability claim should be easily understood and free from misleading details.
2. **Accurate:** The claim must be truthful and based on substantiated evidence.
3. **Relevant:** The claim should be about an issue that is material or significant to the product or business and not a distraction from bigger and more important issues.

And based on a system that is:

4. **Transparent:** Information about the system behind the sustainability claim must be freely available and easily accessible.
5. **Robust:** There are controls in place regarding when the claim can be used and by whom, and clear criteria to be met before a claim can be used.

ISEAL Claims Good Practice Guide v2



Regulatory Alignment

- › ISEAL Claims GPG focus on principles for legal regulation:
 - **Prohibition of unqualified or vague claims** that lack specificity or context
 - **Substantiation** of claims with **reliable and verifiable evidence**
 - **Prohibiting misleading claims** or claims based on incomplete information
 - **Transparency and clarity of information** provided to consumers
- › Some regulations specifically recognise claims arising from **third party certification systems** and include criteria for those systems that generally align well with existing requirements in ISEAL's Code of Good Practice for Sustainability Systems

Substantiation, verification and transparency

› The system behind the claims:

- **Quality of data** used to underpin claims
- **Robust third-party certification**
- Appropriate **chain of custody models**
- **Evidence supporting claims** publicly available or accessible for verification
- **Transparency** about limitations and uncertainties in data, especially Scope 3
 - › Any assumptions, methodologies, and boundary definitions must be disclosed

Governance and accountability

- › **SBTi Claims management framework** and implementation
 - beyond who gets to say what
 - Regular review and adjustment of claims framework as corporate data or regulatory requirements evolve
- › Company **assignment of responsibility** for claims oversight at the board or C-suite level
- › **Stakeholder engagement**
 - Basing claims on what stakeholders want to know
 - Ensuring claims are clearly understood

Stage-gate approach to claims in Net-Zero Standard v2

- › Different types of claims are necessary based on stage of progress
 - Entry check (commitment claims)
 - Initial validation of targets (ambition claims)
 - Progress assessment (conformance claims)
 - Renewal validation (ambition claims)
 - Ongoing emissions through BVCM (contribution claims)

Taxonomy of claims

1. **Commitment Claims:** Statement of intent to set targets aligned with credible science-based pathways (includes ambition)
2. **Action Claims:** Statement about actions taken to advance towards targets
3. **Performance Claims:** Statement of quantified progress against validated targets (includes progress, conformance)
4. **Contribution Claims:** Statement of climate action beyond validated targets (e.g. BVCM, financing removals)



Contribution claims (BVCM)

- › Claims related to BVCM treated separately and don't count towards targets
- › Companies can make leadership claims for financing climate action beyond their value chains
- › Substantiation and quality control requires consideration
 - Contribution vs attribution
 - Claims of collective effort vs this is my part
 - Managing for double claiming
- › How much do you want to control contribution claims?



Effective company claims about contributions to landscape performance outcomes

Landscape and Jurisdictional Practitioner Community - Joint Position Paper

August 2023

This joint position paper is the third in a series of collective positions from the landscape and jurisdictional practitioner community¹ that aim to provide companies and the organisations that support them with accessible and consistent guidance for effective investment and action in landscapes and jurisdictions. The series provides a common baseline set of expectations for companies, on which the practitioner community is building more detailed guidance and tools.

This third position paper sets initial² guidelines for companies on the claims they can make about how their investments or actions have contributed to performance improvement in a landscape³. This paper builds on and complements the first two collective positions on what constitutes a landscape investment or action and how companies can communicate about these investments and actions⁴. A final position in the series will focus on assessing and validating sustainability performance improvements.

Contribution claims exist at the intersection between company actions in a landscape and the improvement in sustainability performance over time in that landscape. Companies are encouraged to communicate about the actions they are taking or supporting. In addition, where companies can transparently draw a causal relationship between the two, they can make claims that their investments or actions contributed to specific performance outcomes.

1. See end of document for a list of participating initiatives supporting this position

2. We recognise that there is limited experience in making performance-based landscape claims. This paper represents a first iteration of a collective position. As experience of contribution claims grows, new guidance will need to reflect developments in our collective understanding.

3. Performance improvement refers to achieving a measurable positive outcome or impact against defined landscape level indicators.

4. See Landscape Practitioner Community position paper one: "What constitutes a landscape investment or action", and position paper two: "Making effective company claims about landscape investments and actions"

WITH SUPPORT FROM

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The development of this report was made possible through funding by the Walmart Foundation. The findings, conclusions, and recommendations presented in this report are those of the authors alone, and do not necessarily reflect the opinions of the funders.

ISEAL CoC models and definitions guidance revision

Revision scope

- Updating definitions and key features of segregated, mixed and B&C models to reflect evolving landscape
 - › Introducing 'Controlled Mass Balance' model
 - › Reconciling the different ways CoC is used by corporate entities (incl. traceability, due diligence and GHG accounting)

Part of a broader suite of updates linked to the introduction of the revised ISEAL Code of Good Practice.



Chain of Custody

Chain of Custody: a means by which inputs, outputs, and associated attributes are transferred, monitored and controlled as they move forward through each step in the supply chain. (adapted from ISO 22095)

- › Enables the **transfer and validation of attributes** associated with activities and entities included in a sustainability system.
- › Controls the movement, handling and processing of materials **within** and **between** approved or certified business entities.
- › **Forms the basis for any claims** that can be made about an approved or certified product.

CoC and traceability

Key differences

Chain of custody

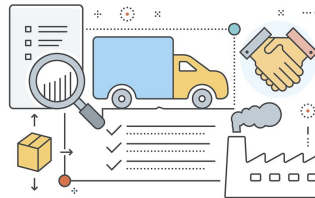
Material forward

Requires collaboration
from the supply chain

Track material volumes and
specified characteristics

Requires volume
reconciliation

Requires verification



Material forward or
product backward

Possible without
active engagement

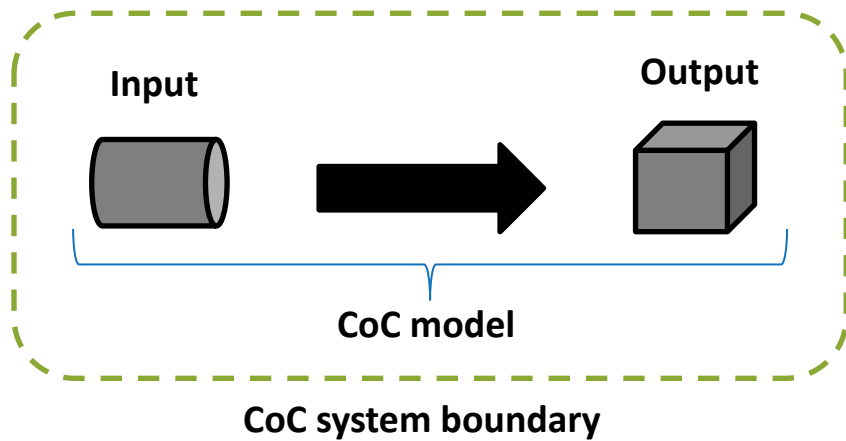
Can track diverse data points

May not require
volume reconciliation

May not require
verification

Traceability

Chain of Custody systems

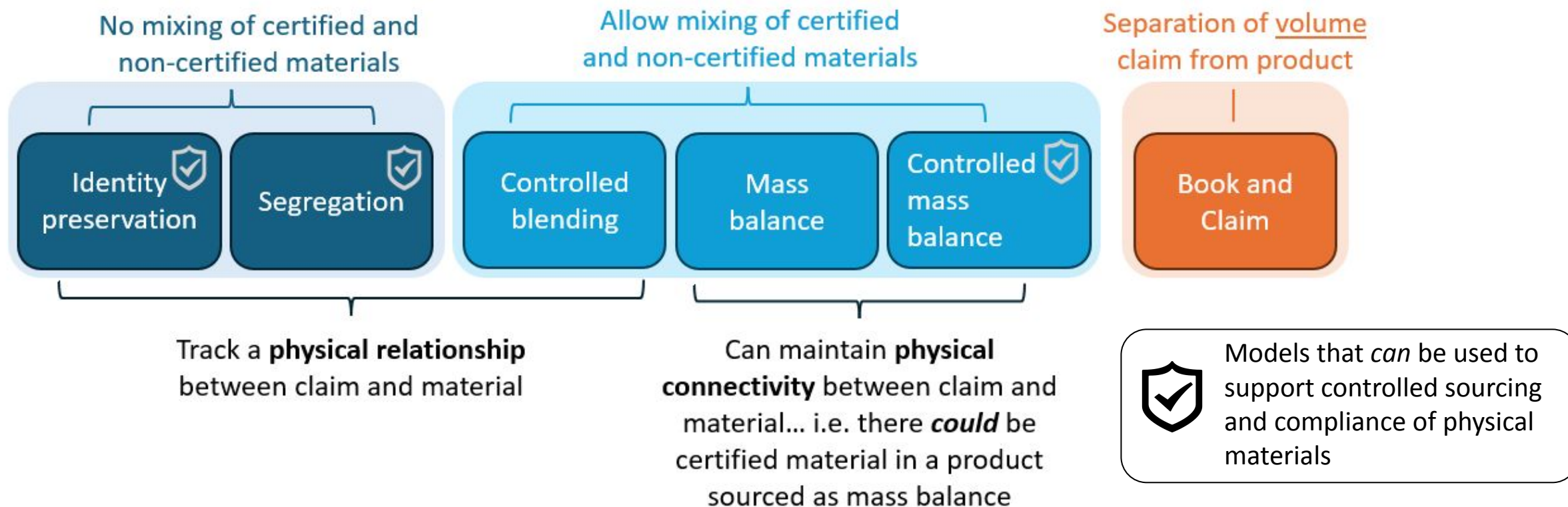


Chain of custody model: the approach taken to control inputs and outputs, and transfer specified characteristics within the CoC system (adapted from ISO 22095:2020)

CoC system boundaries: the boundaries in which the transfer of inputs, outputs and specified characteristics is controlled. These include:

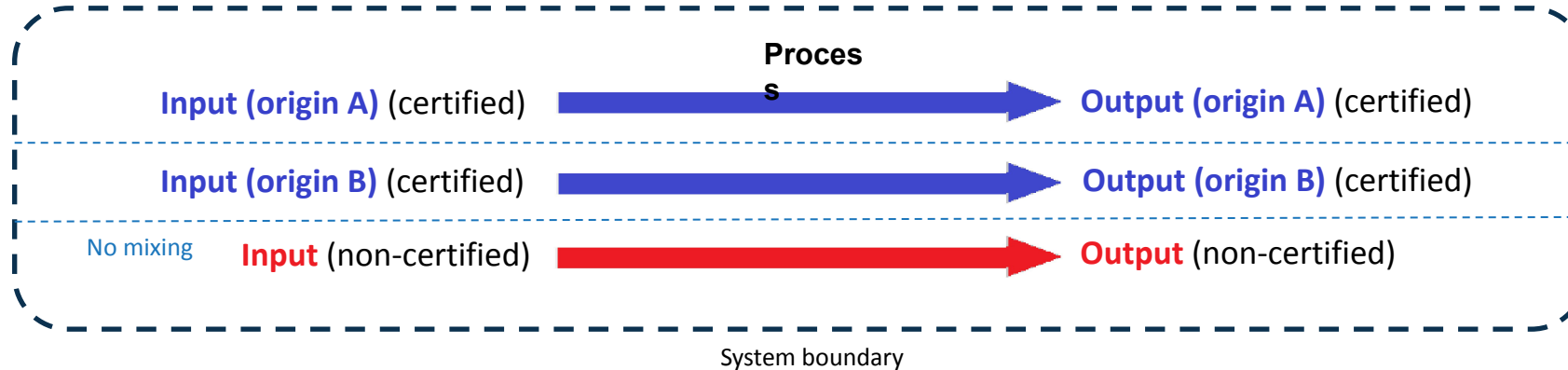
- Transfer / spatial boundaries
- Temporal restrictions
- Product groups

CoC models landscape



CoC models

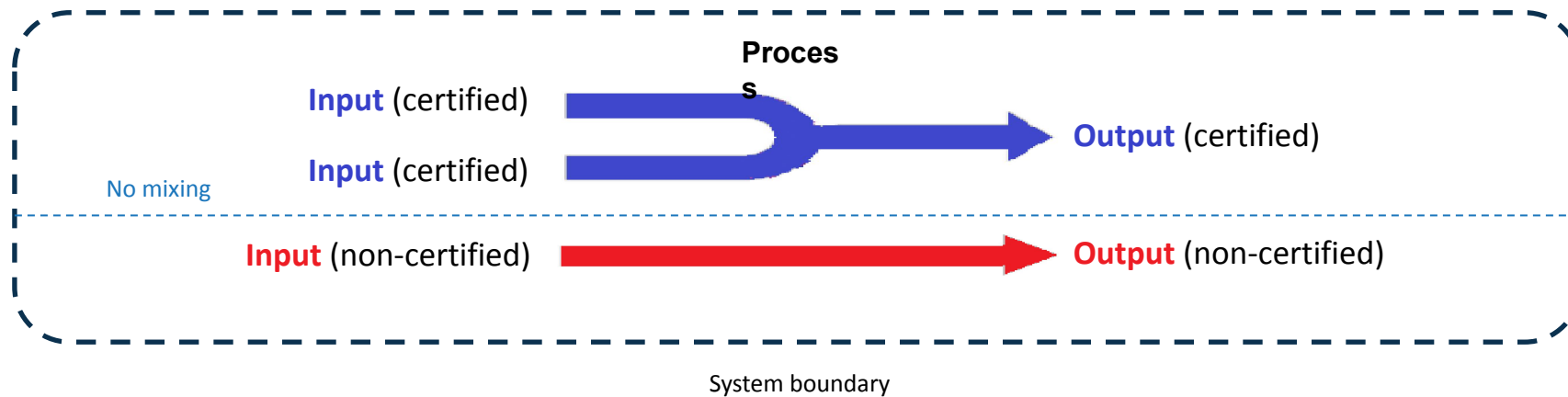
Identity preservation



Definition: A CoC model in which certified materials from a single source are kept physically separate from non-certified materials and materials from different sources, from initial input to final output (adapted from ISO 22095:2020)

CoC models

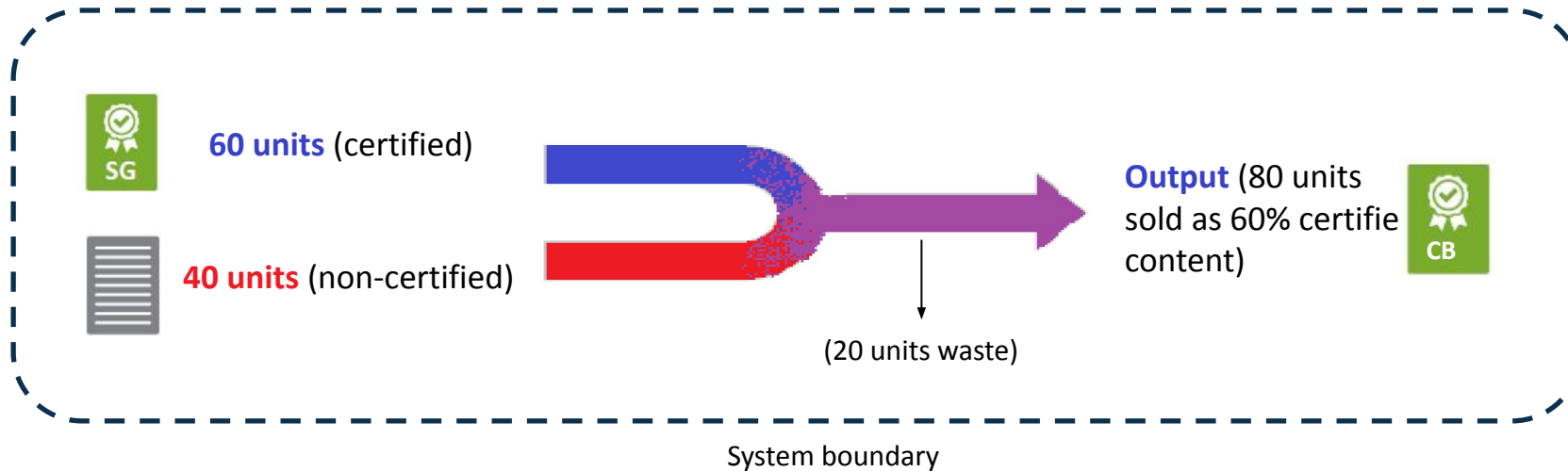
Segregation



Definition: A CoC model in which certified materials are kept physically separate from non-certified materials from initial input to the final output (adapted from ISO 22095:2020)

CoC models

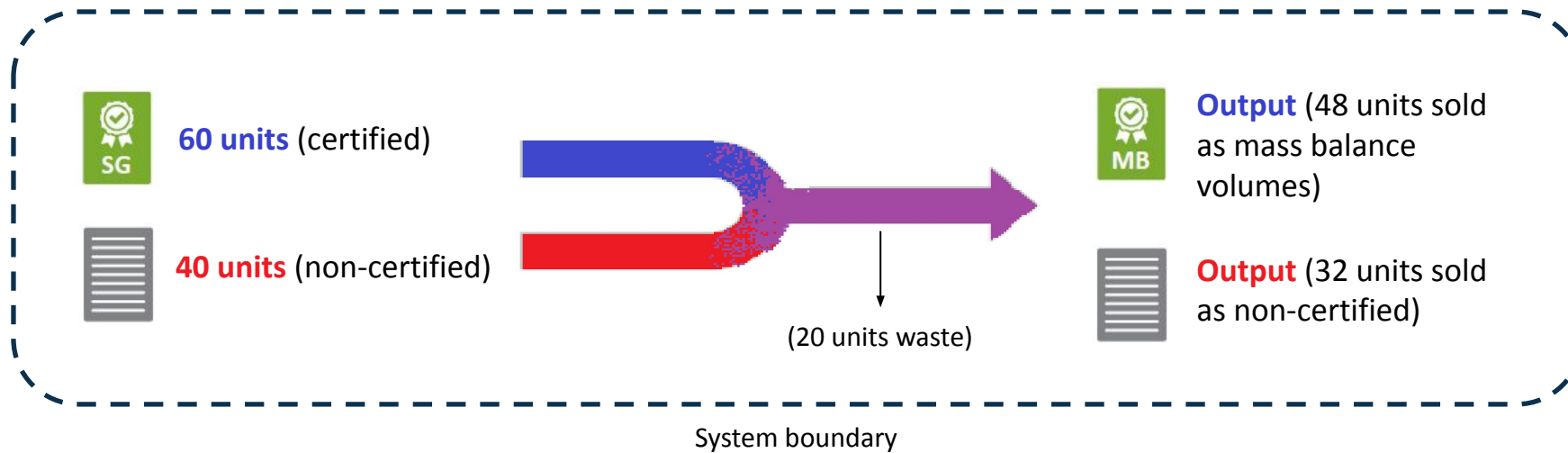
Controlled blending



Definition: A CoC model in which certified input materials are mixed according to certain criteria with non-certified materials or product, resulting in a known proportion of certified materials in the final output (adapted from ISO 22095:2020)

CoC models

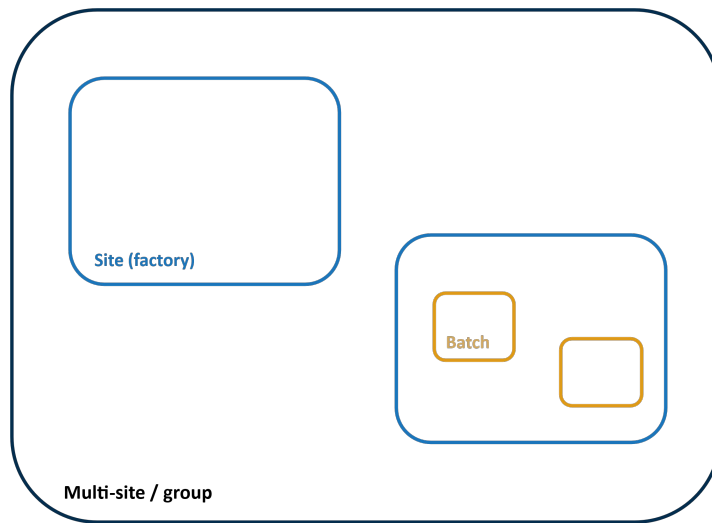
Mass balance / controlled mass balance



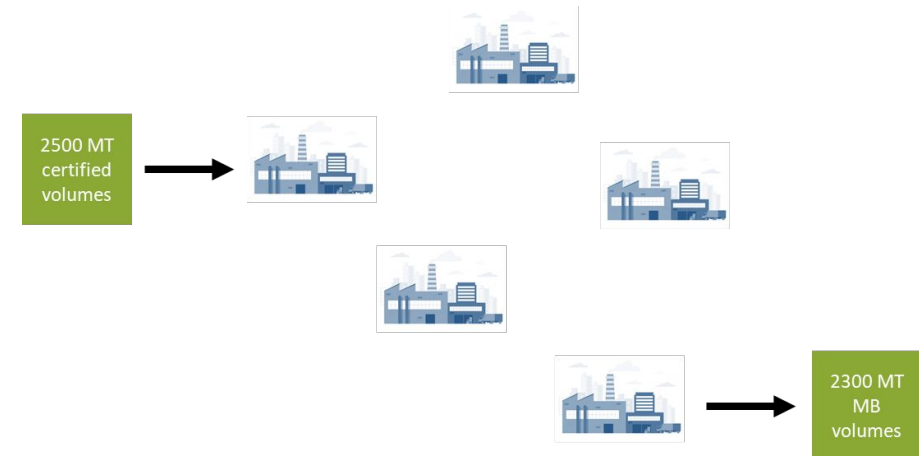
Definition: A CoC model in which certified input materials are mixed according to defined criteria with non-certified materials, and where there is no guarantee of physical presence of specified characteristics in the output material (adapted from ISO 22095:2020).

CoC models

Mass balance / controlled mass balance – transfer boundaries



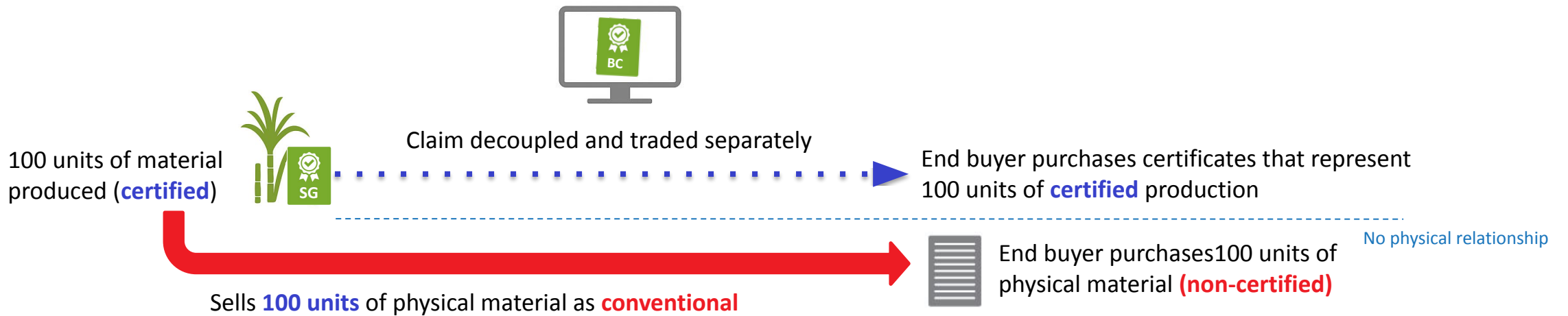
- Batch (in some industries, they may refer to process),
- Site (in some systems, this may be referred to as facility),
- Multi-site (where all sites are owned by one legal entity)
- Group (where sites are owned by multiple legal entities)



Multisite / group mass balance

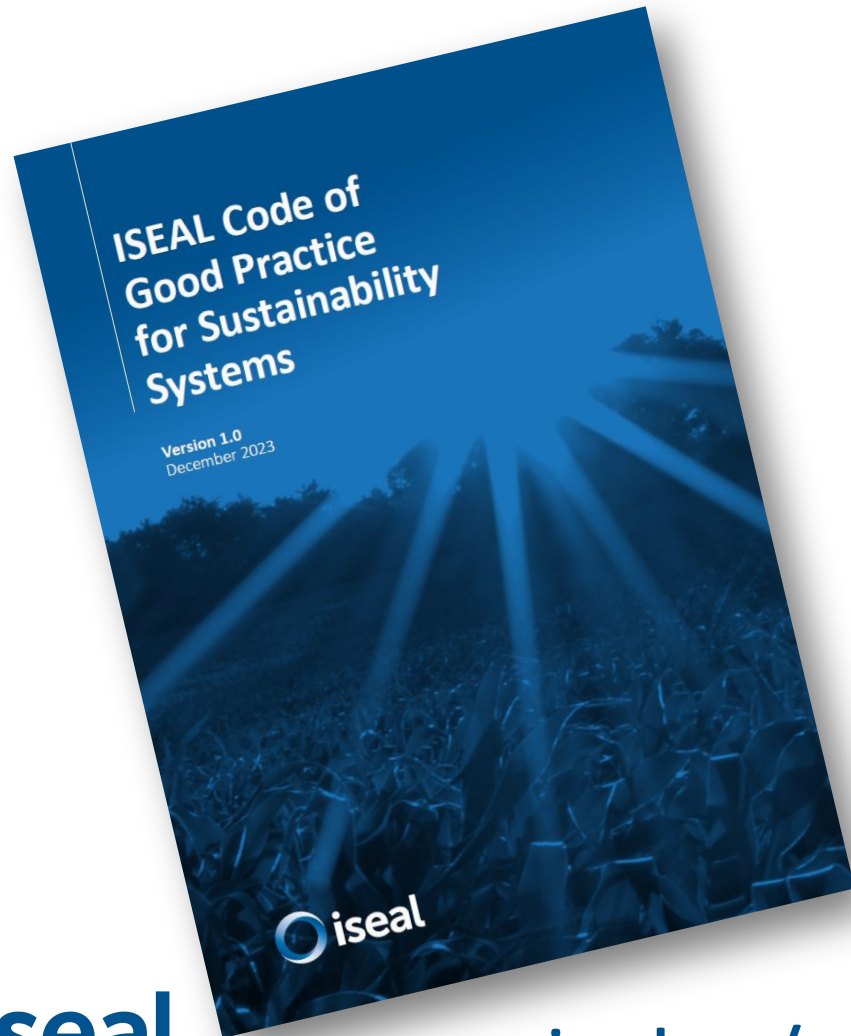
CoC models

Book and claim



Definition: A model in which the transfer of certified volumes are decoupled from the physical flow of material or product through the supply chain (adapted from ISO 22095:2020)

The global reference on credibility for sustainability systems



Thank you

