SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

# Scope 3 Expert Working Group Meeting Minutes

16th July

10:00 - 12:00 BST [Option A]

16.00 - 18:00 BST [Option B]

Virtual

# DISCLAIMER

The meeting notes provided herein are intended to capture the discussions, decisions, and actions taken during the meeting to the best of the note-taker's ability. While efforts have been made to accurately represent the proceedings, it is essential to acknowledge that these minutes are a summary and may not capture every detail or nuance of the discussions held.

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Session decisions which are deemed interim, unresolved items or confidential will not be shared publicly to protect the confidentiality of the Standard before publication and to prevent sending premature signals to the market.

As per clause 6 in the EWG Terms of Reference, members serve on the EWG in their individual capacity as technical experts.

“Science Based Targets initiative” and “SBTi” refer to the Science Based Targets initiative, a private company registered in England number 14960097 and registered as a UK Charity number 1205768.

# Meeting participants

**Expert Working Group Members present:**

*As per clause 6 in the EWG Terms of Reference, members serve on the EWG in their individual capacity as technical experts.*

**[Option A]**

1. Leonardo I. Boeri, A.P. Møller-Maersk
2. Lydia Elliott, We Mean Business Coalition
3. Alan Lewis, SFC
4. Silvana Paniagua, VCI
5. Sriram Rajagopal, IKEA
6. Alli Devlin, ResponsibleSteel
7. Aditya Misra, Proforest Europe
8. Krutarth Jhaveri, Apple

**[Option B]**

1. Eleanor Bastian, Amazon
2. Nicolas Clerget-Etchandy, The Heineken Company
3. Alissa Benchimol, Greenhouse Gas Management Institute
4. Asmita Marathe, Bureau Veritas
5. Frederic Hans, NewClimate Institute
6. Laura Hutchinson, Center for Green Market Activation
7. Derik Broekoff, SEI
8. Inigo Wyburd, Carbon Market Watch
9. Silvana Paniagua, VC

**SBTi:**

**[Option A]**

1. Hugo Ernest-Jones (Value Chains Lead)
2. Giulia Camparsi (SME Value Chains)
3. Eoin White (Research Lead)
4. Clare Murray (Research Manager)
5. Marco Swan (FI Engagement Manager)
6. Paola Boniello (Technical Partnership Manager)
7. David Kennedy (CEO)

**[Option B]**

1. Hugo Ernest-Jones (Value Chains Lead)
2. Giulia Camparsi (SME Value Chains)
3. Eoin White (Research Lead)
4. Clare Murray (Research Manager)
5. Mike Danielson (Sector Standard Team) - Observer
6. Diana Farmer (North American Regional Lead) - Observer
7. Abhilash Desu (Research Team) - Observer

8. Emma Watson (Head of Corporate Standards)

**Technical Council Observers:**

**[Option A]**

1. Doreen Stabinksy

**[Option B]**

1. Doreen Stabinksy
2. Micheal Gillenwater

**External Experts:**

**[Option A]**

1. Joshua Taylor, ISEAL

**[Option B]**

1. Joshua Taylor, ISEAL
2. Martha Stevenson, WWF - Observer from Claims EWG

**Note on the format of these minutes:** This meeting was held twice to accommodate the time zones of the Expert Working Group (EWG) members. The content presented by the SBTi team was consistent across both sessions, and participants in each meeting engaged with the same interactive exercises. To avoid duplication, these meeting minutes present the shared content (presentations and framing) once, followed by separate summaries of participant discussions from the Option A and Option B meetings.

# Meeting Agenda

1. Recap of the findings on the target boundary approach
2. Why is traceability important for claims
3. Traceability landscapes
4. Discussion: what should be the minimum level of traceability required by SBTi for recognizing direct mitigation measures

# Meeting Objective

The goal for this meeting was to establish a shared understanding of minimum requirements for physical traceability needed to credibly substantiate direct mitigation.

# 1. Recap of the findings on the target boundary approach

SBTi presents takeaways from the previous session on the target boundary approach. During both sessions, there was broad support for using a 5% category-level threshold as the primary screening method, which captures around 90% of emissions for most companies and is considered a reasonable way to assess materiality.

SBTi also notes support for the emissions-intensive activities concept. However, some participants questioned its necessity, since many such activities—particularly in Categories 1 and 11—are already captured through the initial screening. SBTi explains that, based on research using the CDP dataset, for about 90% of companies, these categories would be identified as significant.

That said, SBTi recognises that some emissions-intensive activities, such as transport and leasing, may be missed. Therefore, the team is considering fail-safes and category-level guidance to ensure these are addressed. The list of emissions-intensive activities is also being refined to focus more precisely at the process level, drawing on work from the Financial Institutions Net-Zero Standard.

Finally, SBTi reports strong support for a 90% minimum emissions coverage threshold as a final check, along with guidance to help companies bridge any remaining gaps by targeting high-emission, influential, or emissions-intensive sources.

# 2. Why is traceability important for claims?

SBTi states that the session focuses on physical traceability and its role in Scope 3 claims. The overarching goal is to incentivise companies not only to reduce emissions across their value chains but also to align their business models with net-zero objectives.

SBTi explains that it is developing a framework for robust claims, ensuring minimum requirements are in place to guarantee that such claims are clear, truthful, and verifiable. The framework builds on principles from ISEAL, aiming to reflect genuine organisational performance or ambition, supported by credible evidence.

SBTi emphasises that the claims framework presented is provisional and subject to refinement by ongoing discussions within the Claims EWG and pilot testing.

SBTi outlines two main categories of claims: Assurance claims, which communicate a company's stage in the SBTi target-setting cycle—entry, initial validation, or renewal; and Climate related claims. Assurance claims are not the focus of the session.

The emphasis is on climate-related claims, covering ambition (future targets), performance (achieved results), and contribution (actions beyond the value chain). Of these, performance claims are central, as they report measurable climate outcomes within the value chain, such as changes in emissions between base and target years.

Physical traceability is key to credible performance claims. It refers to the ability to trace and verify information about activities and material flows linked to emissions or removals. This improves understanding of value chain impacts and supports targeted mitigation actions.

SBTi adds that integrating traceability helps to ensure transparency regarding how a company is managing its transition risk and reduces the risk of misleading claims, by linking climate benefits directly to specific interventions. The team is monitoring related efforts from the GHGP Land Sector and Removals Guidance, Value Change Initiative work on chain of custody, and the AIM Platform's traceability classifications and notes the need to ensure consistency in terminology.

# 3. Traceability landscapes

ISEAL was invited as an external speaker to present a perspective on chain of custody models. It states that it is actively working on revising chain of custody models and definitions, aiming for alignment with ISO standards to ensure consistency across diverse applications, ranging from corporate reporting to due diligence and product-level claims. Chain of custody is defined as the mechanism by which inputs, outputs, and associated attributes are transferred, monitored, and controlled through each step in the supply chain.

ISEAL explains that chain of custody systems enable the transfer and validation of specified attributes, such as emissions factors or sustainability performance, and form the basis for credible claims associated with certified products or corporate entities. These systems also help prevent double claiming, control volume flows, and link sustainability outcomes with end-product or organisational claims.

ISEAL highlights that chain of custody models exist on a spectrum, from strict physical segregation to more flexible mass balance approaches. While identity preservation and segregation offer straightforward traceability, mass balance systems—common in sectors involving smallholders or complex supply chains—introduce nuances. The effectiveness of traceability depends on factors such as commodity type, supply chain length, degree of consolidation, digital maturity, and the reporting company's influence.

ISEAL notes several areas of confusion: the widespread use of "mass balance" as a catch-all term even when no traceable link exists; the tendency to focus solely on chain of custody mechanisms without scrutinising the credibility of certification systems (their governance, robustness, verification frequency, etc); the assumption that traceability is always feasible or useful, even when it doesn't lead to action.

Finally, ISEAL raises technical questions around adapting mass balance systems to track and verify emission factors, and the type of infrastructure needed to enable such data flows across long and complex supply chains.

A member of the EWG who has been working closely on the topic of traceability and chain of custody models for emission reduction initiatives was asked to provide a perspective to the group. The member explained that despite significant effort from companies, current traceability systems often fail to meet the high expectations of prevailing standards. Traceability is essential for greenhouse gas (GHG) accounting, as it enables a demonstrable and credible link between a product, its emission profile, and corporate claims. However, achieving accuracy and consistency in such systems is challenging, especially when emission factors vary across countries and suppliers.

The EWG member distinguishes between traceability and chain of custody (CoC), noting that CoC was originally a legal concept, later adapted for use in voluntary sustainability standards and certifications. These systems underpin market claims and create intangible assets such as ecolabels. However, the EWG member questioned whether CoC is always fit-for-purpose for GHG accounting, comparing the use of rigid models to running a marathon in stilettos, technically possible, but painful and inefficient. The member argues for "fit-for-purpose" CoC logic, recommending data tracking systems adapted to the real operational context of companies, especially when managing mass balance systems that involve material mixing, common in Tiers 2–4 of value chains.

The EWG member further explains that volume reconciliation, a critical element of mass balance systems, is often unfeasible in open markets due to data sensitivity and lack of incentives for all actors. Instead, the EWG member proposes consistency-based traceability, anchored in quantitative, temporal, functional, and geographic coherence, allowing for a reasonable degree of confidence without demanding full volume reconciliation. This approach allows companies to maintain integrity even without full CoC compliance. It also explores "proof of sourcing" and backward traceability methods, where companies reconstruct product origins using sampling and evidentiary logic. The EWG member's overarching perspective is that the aim should be to transform entire regions and sectors, rather than focusing on high-fidelity traceability to individual suppliers, which better reflects market realities and influences broader change.

The EWG member stresses that traceability should enable actionability, not just data accumulation. Many organisations collect massive amounts of emissions data with no clear application due to lack of traceability. The aim should be to develop rigorous, consistent methods that allow companies to make credible claims and conduct accounting with confidence.

Regarding target setting, the EWG member warns against focusing exclusively on traceability for a handful of suppliers, which may limit systemic change. Instead, the emphasis should be on transforming entire sourcing regions or sectors, expanding the scope of traceability to foster broader market alignment. A balanced approach, considering pragmatism, impact, and market realities, may prove more effective than rigid granularity. The EWG member concludes by encouraging flexible yet credible traceability approaches that support real-world transformation.

**[Group A discussion]**

One EWG member asks for clarification on the distinction between *physical traceability* and *physical connectivity*, noting that traceability can exist even without a direct physical link.

ISEAL states that the distinction becomes especially relevant in the context of *product-level claims*. In systems such as *identity preserved*, *segregated*, or *control blending*, certified material is physically connected and quantifiable. However, in mass balance systems—particularly those spanning multiple countries or long time frames—physical connectivity can be lost, effectively shifting the mechanism into *book and claim territory*. ISEAL clarifies that its guidance uses the term *physical relationship*, acknowledging the terminological complexity across different sectors and standards.

One EWG member adds that the GHGP Land Sector and Removals guidance already separates *impact traceability* from *physical traceability*, adding further complexity to the terminology. The disconnect between tracking impact and tracking material leads into the realm of *market-based instruments*.

Another EWG member raises concern about the appropriateness of applying physical traceability concepts to services, especially in transport. They argue that most chain of custody models were built for products, not for logistics services where the traceable unit is less tangible. Another EWG member agrees, explaining that it has developed a “transport shed” approach and highlights that the logic of traceability differs across *products*, *commodities*, and *services*. It also warns of risks like free riders, e.g. when a single company invests in clean fuel for a shipping service, but because their cargo only represents a portion of the total cargo onboard the benefits of the fuel are averaged out across all customers due to physical accountability rules. The purchaser of the clean fuel also does not get to claim all the benefits, representing a barrier to voluntary decarbonisation efforts.

Another EWG member highlights confusion around the term *mass balance*, which is used inconsistently across industries. They suggest the need to differentiate between its applications in chain of custody, certificate transfer, and co-product allocation. ISEAL agrees, noting limited progress in tracing emissions through supply chains due to system complexity. An EWG member elaborates, stating that market contracts typically don’t carry emissions data and that even robust traceability upstream is often lost in ERP systems once commodities enter operations. It stresses the need to assess what is realistically implementable, especially given that emission factors are often absent from commercial contracts and poorly understood by supply chain operators.

Throughout the discussion, participants underscore the need for clear definitions, sector-specific nuance, and fit-for-purpose traceability models that align with operational realities. ISEAL and the presenting EWG member both caution against overly rigid interpretations of terms like “mass balance” or “physical traceability,” advocating instead for pragmatic approaches that maintain integrity, transparency, and market alignment. The discussion closes with recognition that despite shared principles, the differences between products, services, and commodities must shape how Scope 3 claims and mitigation efforts are understood and verified.

**[Group B discussion]**

One EWG member asks whether part of the current debate stems from inconsistent use of the term *traceability*, particularly in light of remarks about whether traceability is always feasible. SBTi responds that there is active discussion around terminology, acknowledging that *physical connectivity* may better capture the guidance they wish to develop, even

though *physical traceability* is the term used in the current draft of the Land Sector and Removals Guidance. ISEAL adds that in its own guidance, the term *physical relationship* is used for product-level claims. In this framing, identity preservation and segregation models offer a direct physical relationship, whereas mass balance offers connectivity without certainty, and book and claim lacks both. Hence, terminology remains sector- and purpose-specific.

An EWG member adds that the original idea of a greenhouse gas inventory mirrored a physical inventory, an accounting of what's tangibly present within an organisation. However, this framing is complicated by differences in how *products* (e.g. apparel) and *commodities* (e.g. rice) function: the former is differentiated and traceable, while the latter is often undifferentiated and mixed, rendering full traceability unnecessary or impractical. Physical connectivity in commodity chains, therefore, often rests on *likelihood* and *consistency* rather than direct tracking. SBTi reflects that instead of replicating full chain of custody models, perhaps developing a framework based on consistency dimensions, such as quantity, time, geography, and function, could offer a more pragmatic starting point for cross-sector guidance.

Another EWG member expresses support for this view, noting that chain of custody is a useful organising mechanism but not always applicable. It is more important to prioritise *outcomes* over strict process conformity. An EWG member continues by highlighting key limitations of existing chain of custody models in GHG accounting: they struggle to handle *quantitative attributes* like emission factors, which are essential for credible reporting. Current systems handle binary or qualitative data well but not numeric variables that vary widely and are mixed throughout the value chain. Even when companies have granular emissions data at the farm level, it becomes unusable once commodities enter processing stages, where traceability is often lost unless driven by a clear market incentive.

ISEAL responds that while today's chain of custody systems are often inadequate for emissions factor tracking, this does not mean they cannot evolve. Schemes under the Renewable Energy Directive already enable such transfers. The real challenge lies in setting clear expectations: unless standard setters know what is required for chain of custody outputs to be accepted in frameworks like SBTi's, it becomes difficult to justify system changes.

## 4. SBTi criteria and proposal on traceability

SBTi explains that the draft guidance introduces the concept of *traceable emissions data* in the glossary, defined as a combination of two components: the identifiable *source* of emissions within the value chain and the corresponding *emissions attribute* or profile. These may require different principles to ensure credibility. A key objective of the standard is to encourage companies to assess and improve their level of traceability over time, starting with emissions-intensive activities. Within this framework, mitigation actions are classified as either *direct* or *indirect*. Direct mitigation is associated with a minimum level of *physical traceability*, typically to the *activity pool level*. Indirect mitigation is defined by the use of *unbundled book and claim certificates*, where traceability to the source is not established.

SBTi outlines several layers of direct mitigation: engaging with a specific supplier or a known emissions source, or setting targets at the activity level when net-zero pathways and traceability are strong. However, in more ambiguous scenarios—where only partial traceability to an activity pool exists—the boundary between direct and indirect mitigation becomes blurred. Chain of custody models may help define this grey zone, and two conditions are proposed for qualifying an action as direct mitigation: demonstrated physical traceability and access to low-carbon alternatives. If either is lacking, indirect mitigation may be more appropriate. When asked whether both conditions must fail ("and") or just one ("or") to justify indirect mitigation, SBTi acknowledges this remains unresolved and will be addressed in the next EWG meeting, including discussions on thresholds like the AIM platform's 5% market penetration approach.

**[The section below was presented in Group B only due to limited time in Group A]**

SBTi then presents a typology of chain of custody models mapped against the likelihood of achieving physical traceability. At the extremes, identity preservation and segregation offer strong traceability, while book and claim lacks it entirely. In the middle, models such as *site-level* and *multi-site mass balance* are contested. Three practical examples are introduced to illustrate this:

1. Single-site mass balance: A facility mixes brown and green steel; 25% green input allows 25% green-labelled output (minus waste), despite no physical segregation.

2. Multi-site mass balance: Green and brown steel are produced at separate sites. Due to logistical emissions, brown steel is physically shipped, while green steel certificates are transferred via an *internal registry*. The company assigns all climate benefits to a specific product batch, raising the question of whether concentrating impact on part of production is acceptable under net-zero claims.

3. Book and claim: Steel and certificates are procured from different, unrelated companies, with no volume controls or operational connection, making this an example of indirect mitigation.

SBTi invites discussion on where to draw the line between acceptable forms of direct mitigation and what should be considered indirect. Participants are encouraged to share real-world examples to help determine feasible minimum requirements for traceability in market settings.

**[Group A discussion]**

One EWG member highlighted that while the term "mass balance" can be correctly used in various contexts, it is crucial to differentiate how mass balance is applied, such as in chain of custody systems versus for pooled greenhouse gas reduction certificates or co-product allocation. They emphasized that for systems change, especially in the steel sector, the GHG data transferred along the supply chain should be determined using an inventory-based approach based on embodied emissions, as opposed to project-based accounting which might use arbitrary baselines or historical data. They also raised concerns about the term "physical connectivity," finding it slightly unclear, but ultimately agreed that direct mitigation should be opened up to physical connectivity, provided it is based on

embodied emissions. They noted the complexity of adapting systems to track emission factors consistently through supply chains and how emissions are added along the chain.

Another EWG member underscored the specific complexities of the transport sector, where the supply of fuel (a product) interacts with the supply of a service. They argued that a "transport operation category," akin to a supply shed for services, is crucial for differentiating between connectivity and traceability in this sector. They strongly advocated for distinguishing between physical traceability and physical connectivity, believing the latter is vital for scenarios like container shipping where direct connection to a specific vessel might be absent but broader operational connectivity exists. They asserted that book and claim models can be part of direct mitigation in the transport sector due to the service link, especially when direct physical accountability for small portions of a large shipment is impractical but investment in clean fuels occurs. They stressed the importance of inventory-style accounting over project accounting for market-based measures in transport to maintain integrity and prevent leakage or overclaiming. They also brought up the "proof of sustainability" certification in the fuel world as a relevant example of a third-party certification that describes the origin of fuel, including technical characteristics and emission factors, suggesting it could fall within the direct mitigation bucket at either the activity or activity pool level depending on what the certification allows in its chain of custody.

Another EWG member endorsed the criteria suggested for traceability in the EWG member's presentation (quantitative, temporal, functional, and geographic coherence), and proposed that chain of custody models should be periodically reviewed on a commodity basis to encourage a progression towards more stringent models like segregated or control blending, rather than perpetually relying on book and claim or mass balance. They reported a business case example where a company uses mass balance as a minimum precondition but often prescribes control blending for most commodities where credible traceability systems (like FSC, RSPO, BCI, ISC+) exist. They highlighted that for ocean transport, physical connectivity has been a significant challenge, leading the company to account for containers without physical connection as Book and Claim. They emphasized that broadening the definition of physical connectivity could incentivize businesses to make necessary investments in decarbonization, even if container-level traceability isn't possible, by allowing for claims at a shipping route or vessel level.

**[Group B discussion]**

An EWG member highlighted that they have extensively explored "free attribution" within direct mitigation through concepts like the "supply shed" and "activity pools," particularly acknowledging the high complexity of systems involving core products and crop rotations in land-based emissions. Activity pools are indeed a form of direct mitigation and that while a reference exists from the GHG Protocol for the Land Sector and Removals Guidance (LSRG), it's crucial to understand how these pools would look in other contexts and stages of the value chain, such as a supply shed of factories, which brings different challenges like free riders and allocation issues. They stressed that when considering the strictness of traceability rules, it's essential to consider the consequences for the products and markets involved. From an operational standpoint, they noted that current ERP systems cannot often track mixed materials from different supply sheds, and underscored that the nature of what is being reported (commodity, product, or service) should guide the boundaries and constraints

required for consistency. For instance, regional markets make sense for commodities due to their lack of differentiation, while global boundaries might be appropriate for transport services where the specific vehicle is less relevant than the service provided.

An EWG member indicated that their current thinking, though still fluid and subject to public consultation, aligns with the previous EWG member's perspective in that mass balance models can deliver physical connectivity for direct mitigation claims. They are emphasizing that the mass balance model must be able to deliver physical product with characteristics that could have been physically output from the system. This requires, or at least strongly recommends, proportional distribution between co-products based on physical reality (e.g., energy allocation) and, importantly for emissions factors, proportional attribution within product groups. A key consideration is also limiting multi-site mass balance to an "effective market or geography" to ensure physical deliverability and connectivity, distinguishing this from broader mass balance or book and claim models which, while valid for other purposes, might not demonstrate physical traceability/connectivity for direct mitigation. This approach aims to prioritize qualities that support the physical traceability and connectivity use case for direct mitigation.

One EWG member shared an example of developing mitigation at the activity pool level for their third-party transportation, describing it as an "end-to-end zone" for decarbonized activity. They defined activity pools using the Smart Freight Center guidance, starting from factories on one side of the world to ports on another, resulting in eight transportation operations categories. While they aimed for geographically narrow activity pools for credibility (e.g., specific trips between ports and warehouses), they faced a debate regarding a global activity pool for maritime routes. This was because the ocean carrier partner could achieve greater emissions benefits by using lower carbon fuel on a longer, different route, leading to the decision to create a global activity pool there for optimal emissions reduction. This EWG member clarified that their project was not initially designed to be direct mitigation but rather as an operational necessity to increase the utilization of expensive electric vehicles, which need to be fungible within the activity pool and utilised for as many trips as possible, rather than reserved for specific trips.

The representative from ISEAL, drawing on experience with traceability programs, highlighted the extreme complexity of implementing traceability in commodity value chains, noting that traders often lose custody visibility at specific points like port transfers. They suggested that in such commodity spaces, where organizations like SBTi may lack the leverage to fundamentally change trade practices, broader scale multi-site mass balance might be the only appropriate way to transfer accurate emissions factors. They raised concerns that "ratcheting up requirements" for traceability over time, assuming barriers will disappear, carries the risk that companies might be unable to meet targets if traceability remains impossible in 5 or 10 years. Furthermore, this representative advocated for a "do no harm principle" in traceability requirements, warning that overly stringent rules could disincentivize producers, especially smallholders, from doing the right thing if operational roadblocks (e.g., insufficient warehouse space for segregation) prevent further supply chain actors from maintaining separation, potentially driving up emissions (e.g., half-filled containers for segregated palm oil). They also emphasized that when considering how different approaches are applied, the fundamental question should be: do we want massive investment in traceability systems or are we trying to decarbonize? Finally, they stressed the

need to distinguish between product-level claims and entity-level claims, arguing that while product-level claims require certainty of physical material, entity-level claims, involving global supply chains and aggregated data, need a more realistic approach to the granularity of physical linkage.

Another EWG member proposed to draw the line for direct mitigation strictly at the activity level, labeling everything else as indirect mitigation. This approach would then involve a commodity-specific determination of where indirect mitigation could count in sectors where direct mitigation is not possible. This representative advocated for this as a more conservative, safer, and clearer approach given the current uncertainty surrounding many concepts being developed and discussed, also providing SBTi with more agility in the future. They also suggested that for scenarios with no traceability at all (e.g., book and claim), there could be specific contributions or claims that support sector transformation without making an inventory claim. They also questioned whether alternative definitions for distinguishing between direct and indirect mitigation had been considered.

# Summary and next steps

**Topics requiring further clarification and refinement by the SBTi**

- ☐ Discuss updated proposal on the “and” vs “or” logic for the two minimum conditions for direct mitigation: (1) physical traceability and (2) access to low-carbon alternatives
- ☐ Clarify terminology around traceability in the CNZS and whether the minimum level required is physical traceability or physical connectivity
- ☐ Incorporate sector-specific considerations for defining pragmatic minimum requirements that reflect operational realities (e.g. services vs commodities)
- ☐ Clarify acceptable mass balance CoC models for direct mitigation (site-level vs multi-site)
- ☐ Consider including a “do no harm” principle to avoid creating inefficient supply chain dynamics (e.g. transporting half empty containers but with fully segregated goods)
- ☐ Consider balance between geographically narrow activity pool definition for credibility vs larger activity pools for systemic efficiency (e.g. global maritime routes)
- ☐ Consider whether traceability requires “full” CoC or rather consistency-based traceability for credible claims and/or progressive ratcheting of CoC models towards more stringent traceability over time where feasible