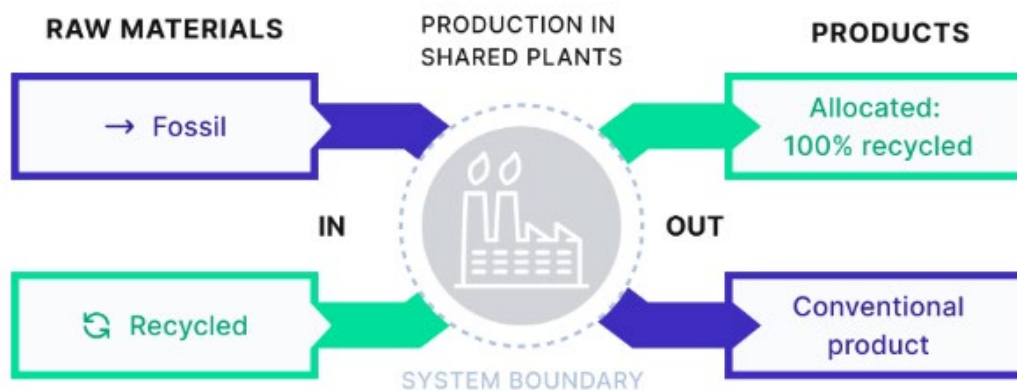


January 16, 2025

## IPG Position Statement – Mass Balance

The “Mass Balance” approach is an accounting method to allocate incoming PCR (post-consumer resin) to specific outgoing product(s) whether or not those products actually contain the incoming PCR.



- IPG supports a mass balance and/or corporate averaging methodology for resin manufacturers that produce recycled content resin in a chemical recycling system in which materials are not segregated by material type.
- IPG further supports a mass balance claim for recycled content in the finished product in cases where the input material came from an advanced recycling system with its own mass balance claim.
- IPG does NOT support any recycled content claims based on mass balance for mechanically recycled resin.
- All mass balance claims related to recycled content MUST be supported by a third-party certification, such as ISCC or SCS Global. This includes claims on input materials as well as claims on the final product.