

# FOR GOOD MEASURE

*Mass balance adds accountability to the materials revolution.*

The global waste crisis and climate change are two of the greatest challenges of our time. The world desperately needs a materials revolution that will address both.

Today, brands face growing scrutiny from consumers, end users, nongovernmental organizations, investors, and other stakeholders on their climate and environmental initiatives—resulting in companies setting aggressive goals to include recycled content in products.

What if we could provide a solution for using recycled content that didn't have to involve building separate and redundant facilities that could take decades to build and result in tremendous environmental impact?



SO HOW DO  
**BRANDS**  
MEET THESE  
SIGNIFICANT  
**GOALS?**

# TRADITIONAL RECYCLING,

also known as **mechanical recycling**, cannot solve the plastic waste crisis alone. But what if materials could be broken down to **basic building blocks** and then used to create **new materials**?

They can. And our **Advanced Circular Recycling technologies** are making it possible right now.

Let's talk about how our **Advanced Circular Recycling technologies** can complement existing mechanical recycling today.



Traditional recycling  
(mechanical recycling)



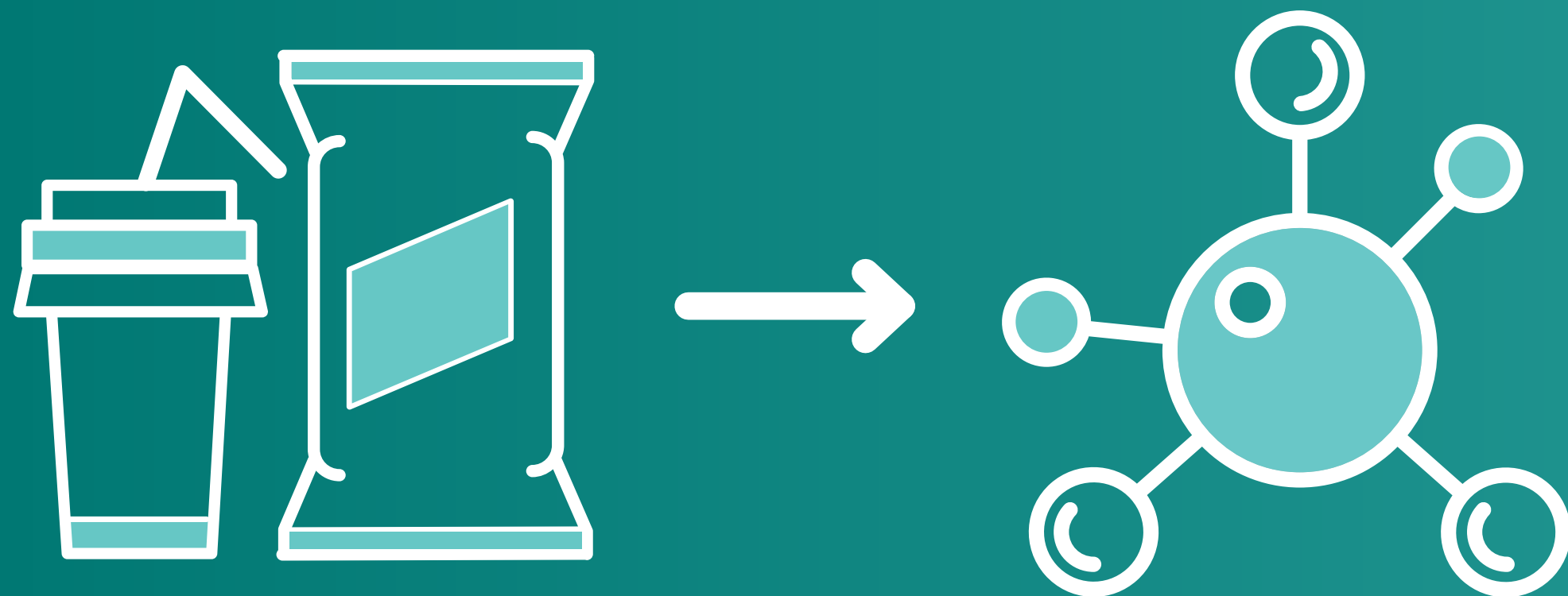
Advanced Circular  
Recycling technologies

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# REVOLUTIONIZING RECYCLING

At Eastman, we're **revolutionizing recycling on the molecular level**—repurposing plastic waste that could otherwise end up in landfills, incinerators, or the environment.

Unlike mechanical recycling, which essentially cleans, chops, and melts plastic into reusable plastic, our **Advanced Circular Recycling technologies break down plastic waste to the molecular level** to create renewed resources. Not only can they handle a wide range of hard-to-recycle mixed plastic waste that mechanical recycling cannot use, but they also enable plastic waste to be recycled a countless number of times without downcycling or degrading.



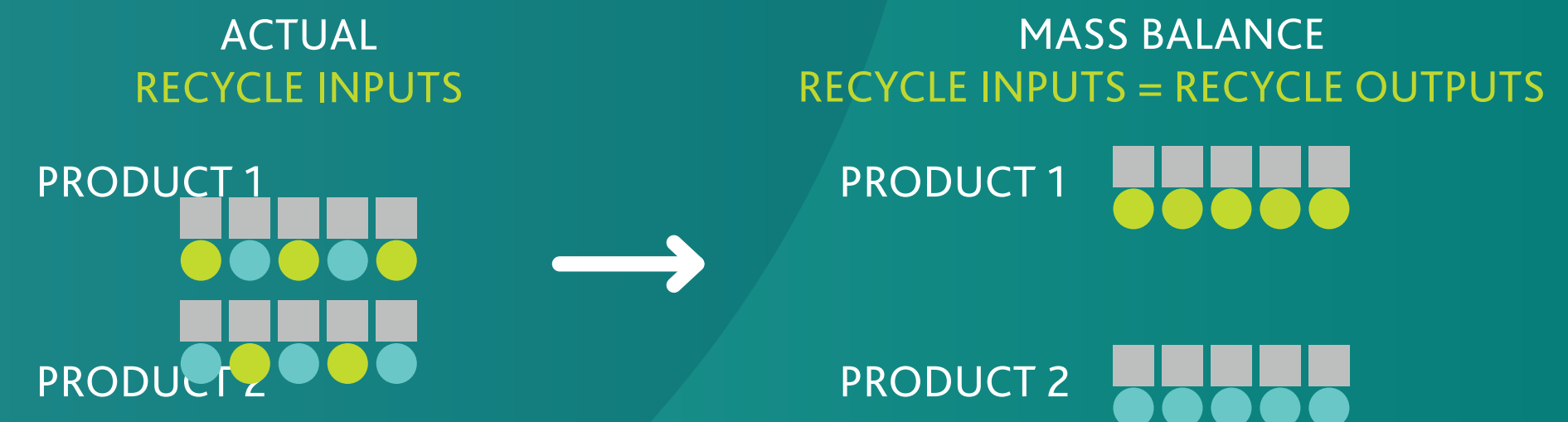
# HOW ARE THOSE RECYCLED MATERIALS ACCOUNTED FOR?

After all, businesses, brands, consumers, and communities want to know how the decisions they make regarding recycled materials truly benefit the environment.

We do it with an approach called  
**MASS  
BALANCE.**

Mass balance allows recycled plastics and conventional raw materials to be processed together in existing, world-scale manufacturing systems.

For example, we use sustainable inputs from recycled plastics along with fossil-based feedstocks to make identical building blocks for our materials. Because they are identical, it is impossible to trace exact molecules to end products. However, we can record how much recycled plastic has been used in manufacturing and balance it with the certified recycled content in end products.





# MASS BALANCE

While mass balance may be new to plastics recycling, it has been used for decades in other industries like cocoa and dairy, helping to drive more sustainable production.

Thanks to mass balance and a transparent third-party auditing process, brands can report, with certainty, the amount of recycled content allocated in products. In turn, consumers can feel good purchasing products that keep materials out of landfills or incinerators, help keep nonrenewable raw materials in the ground, and reduce greenhouse gas emissions.

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Learn more about mass balance  
at [Eastman.eco](https://Eastman.eco).

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# MASS BALANCE:

## WHAT DOES IT DO?

It tracks recycled content through complex manufacturing systems.

It is third-party certified to the ISCC PLUS standard by the International Sustainability and Carbon Certification, an international certification system for sustainable, traceable supply chains that guarantees correct counting, transparency, and traceability.

It allows companies to report, with certainty, the amount of recycled content allocated in products they're producing.

It is an accepted and certified method to measure and track recycled inputs and outputs.

# MASS BALANCE:

## WHAT DOES IT DO?

It is widely used by the renewable energy industries such as cocoa, ice cream sugar, and others.

It allows us to use recycled content to manufacture products using existing manufacturing facilities today. The alternative is building separate and redundant facilities, which could take decades and would result in tremendous environmental impact.

It is used when recycled plastic is mixed with traditional inputs like fossil-based feedstock.

It records how much recycled plastic has been used in manufacturing products.





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More information can be found at  
**[eastman.com/massbalance](https://eastman.com/massbalance)**.

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## EASTMAN

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