

Preamble

In addition to the content of our criteria catalogs, we would like to point out some important points for us.

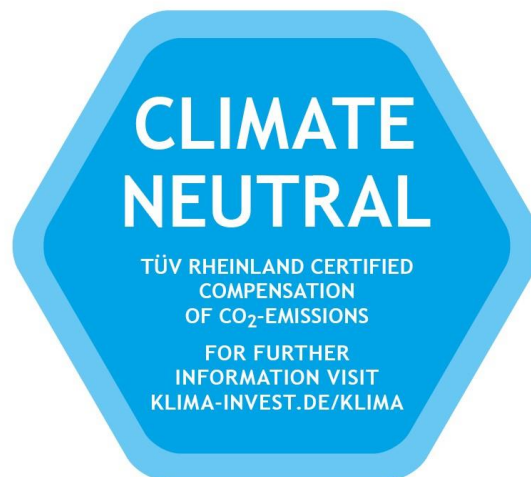
1. we have decided to use projects according to the Verified Carbon Standard (VCS) and/or the Gold Standard (GS) in our KlimalInvest portfolio. When selecting the projects, we make sure that the project not only offers pure climate benefits, but also benefits the population and raises the standard of living in the project area through various measures such as the construction of schools and health facilities.
2. it is important to us to protect nature and to preserve the diversity of species, therefore our projects include e.g. forest reforestation projects, especially those that operate agroforestry and thus show the population a way how they can use the forest for their livelihood without cutting it down. Besides the protection of the areas, it is important to involve the population and to impart knowledge and technical know-how so that the region can develop sustainably and learn about the value of nature.
3. it is important to us to protect nature and to preserve the diversity of species, therefore our projects include e.g. forest reforestation projects, especially those that operate agroforestry and thus show the population a way how they can use the forest for their livelihood without cutting it down. Besides the protection of the areas, it is important to involve the population and to impart knowledge and technical know-how so that the region can develop sustainably and learn about the value of nature.
4. Although we are otherwise happy to be regionally oriented, large parts of our projects are located in so-called emerging and developing countries all over the world. Here, much more can be achieved with the same resources, since the costs are lower locally. At the same time, the results in climate protection are much better because much more can be achieved.
5. many things start with small steps and every step counts. The climate is global and affects all of us, so we also make our contribution and do without, for example, company cars with combustion engines, prefer railroads, bicycles and public transport and work exclusively with green electricity. In general, everyone should pay attention to their energy consumption and look where and by what means they can use less electricity and gas. In order to preserve the world as we know it, we humans must manage to reduce our emissions, and this works best through a conscious and careful use of electricity, gas and all our resources in general.

Catalog of criteria KlimaInvest CLIMATE NEUTRAL 2020/12

The information contained in this catalog of criteria is intended to ensure that assessments are made according to uniform standards and that the certificate/climate neutral seal is awarded uniformly.

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KlimaInvest CLIMATE NEUTRAL 2020/12

- The catalog contains emissions from organizations, products, services, events, logistics or other activities to be defined, which are offset through international, certified climate protection projects.
- All climate-damaging gases (emissions) such as CO₂ or CO₂ equivalents (CO₂e, e.g. methane gas) are compensated by the establishment and support of internationally recognized and certified climate protection projects.
- The compensation projects can be in the fields of wind, solar, hydropower (also tidal power plants), sustainable biomass (no food), methane gas avoidance, reforestation and forest protection.
- The certification period is normally one year. A different period can be defined if necessary. Retrospective certification and issue of certificates is also possible by arrangement.
- The audit considers a period of two to three years in total (current delivery year, previous delivery year and, if applicable, the year before).
- The carbon footprint is determined using recognized criteria/methods for calculating and measuring greenhouse gas emissions (Green House Gas Protocol (GHG), KlimAktiv, Gemis).
- The total amount of the determined emissions must be fully compensated.
- There must be process documentation from the first inquiry to the invoicing of the service rendered in the form of a documentation system that can be viewed on demand.
- Basis for the certification is a monitoring report with the following content:
 - Information about the company to be certified
 - Certification period
 - Description of the activities to be certified
 - Detailed description of the processes
 - Detailed description of data evaluation and data analysis (e.g. carbon footprint)
 - Information on the data used (emission factors, sources, projects etc.)
 - Calculation of emissions and compensation
 - Responsibilities with regard to climate-neutral products
- In the event of termination, at least one final audit must be conducted to ensure that all settlements have been properly performed within the certified period.
- Additional requirements beyond this catalog are recorded in attachments.