LEADERS FOR CLIMATE ACTION.

GUIDE CO2 CONPENSATION WHAP2 WHY2 HOW2

Guide to CO₂ compensation. Free access for private individuals, companies and other organisations

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WHAT IS CO₂ COMPENSATION?

It is well known that the climate of our world is strongly influenced by the greenhouse gases in the atmosphere. The four most important of these gases are nitrous oxide (N_2O), methane (CH_4), carbon dioxide (CO_2) and fluorinated gases (HFC, PFC, SF₆, NF₃). In our industrial age, the emission of CO_2 plays a decisive role when considering climate change. To simplify calculations, all greenhouse gases are given in CO_2 equivalents. As the CO_2 content increases, the atmosphere becomes increasingly impermeable to the long-wave thermal radiation reflected by the earth, which leads to a rise in temperature (greenhouse effect). Sources of CO_2 emissions include activities from every conceivable area: mobility, production, consumption, food and so on. A life without CO_2 emissions is not possible.

 $\rm CO_2$ offsetting is a climate protection instrument that compensates for the greenhouse gas emissions caused by anthropogenic activities by storing them in carbon sinks and saving them elsewhere. It is irrelevant at which location the emissions are saved. Examples of offsetting projects include reforestation work in rainforests, bog protection and the introduction of efficient technologies in developing countries. The total greenhouse gas emissions from a $\rm CO_2$ -causing but compensated activity are therefore theoretically net zero.

How does CO₂ offsetting work?

In the first step, annual (or one-off) CO_2 emissions must be calculated. For this as a private person we recommend to use the climate calculator of WWF or the Federal Environment Agency.



emission calculator of WWF



emission calculator of the Federal Environment Agency

For your company's emissions accounting, the compensation partners offer more complex analysis methods. Please contact the respective providers directly for advice.

You then invest the equivalent amount of your emissions in a climate protection project. You can choose from a variety of providers and projects to find the one that suits you best.

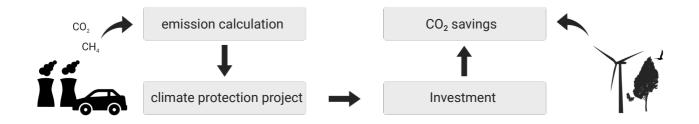


Based on the CDM, there are two major standards that verify projects that you can use as a guide:

- Gold Standard (GS)
- Verified Carbon Standard (VCS)

Projects with these certificates seriously fulfil the criteria developed by WWF and other international NGOs to ensure environmental compatibility, CO₂ reduction and sustainable development.

In the last step you will receive an invoice and a certificate of your compensation from the respective provider. You can use this for marketing purposes or just keep it for yourself. Please note that the compensation is only valid for the calculated amount of CO_2 . To be completely and permanently carbon neutral, the CO_2 footprint has to be offset every year - because you create new emissions every year.



Where do I offset best?

There are a large number of compensation providers. All the partners considered here reliably meet criteria for compensation and are equally well suited to compensate for CO_2 emissions. Which provider you finally choose depends on your personal preference. In order to give you an overview, we have examined eight very different providers in more detail due to their diversity, characteristics, price range and experience. You can find more providers in the annex of the guide.

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Climate Partner

ClimatePartner has specialised in climate protection solutions for companies. They offer climate protection projects according to the highest standards such as GS or VCS in different regions and with different technologies. The additional social effects of the projects are particularly important: The 17 goals for sustainable development of the United Nations, the SDGs, are the benchmark here. The costs per tonne range from \notin 9 to a maximum of \notin 19 for projects with a regional focus. ClimatePartner is TÜV-Austria certified.

() ClimatePartner

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Planetly

Planetly is a climate-tech company, developing a Software through which companies can calculate, reduce, and offset their carbon emissions. Their mission is to make the business world carbonneutral thereby combining purpose and profit. They firstly offer an interface for simplified data collection to increase the transparency of CO_2 emissions in the company and further reduction solutions as well as a portal for the offsetting of CO_2 emissions. Costs lie between \notin 15-17 per ton CO_2 .

.planetly

Planetly

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myclimate

Myclimate is one of the world's quality leaders for voluntary CO_2 compensation measures and supports companies, public administrations, non-profit organisations and private individuals in calculating their carbon footprint, offsetting the resulting emissions through a variety of engaging projects and encouraging everyone to make a contribution to our future. With over 125 high-quality offsetting projects in 37 different countries they cover almost all areas of compensation products with a price of \notin 22 per ton CO_2 .



myclimate

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Plan A

Plan A believes that companies have the power to pave the way to a more sustainable future for our world. They have developed a successful emissions reduction Software which allows businesses to calculate, monitor and reduce their carbon footprint on a monthly basis. The software provides personalised sustainability action plans and sustainable development focused offsetting scheme that responds to the companies carbon footprint analysis. The prices for offsetting differ between €15-18 depending on the chosen project.

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Plan A

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Atmosfair

Atmosfair is probably the best known compensation provider, especially for private individuals. A large selection of projects in different areas makes Atmosfair particularly attractive. Also, one-off events, such as a flight, can be compensated very easily and without complications. The costs amount to a fixed 23€ per ton, making them the most expensive compensation partner. Part of the offer are worldwide projects according to GS and CDM, but also local projects in Germany.



atmosfair gGmbH

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South Pole

South Pole specialises in B2B, Public Sector and Financial Sector & Capital Markets and is very globally positioned. They carry out projects in reforestation, renewable energy, energy efficiency and water. The compensation of one ton of CO_2 costs up to $17 \in$ and is certified by GS and VCS. There is also the possibility to develop tailor-made climate protection projects, also in the own supply chain.



South Pole

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Prima Klima

Prima Klima is a non-profit organisation, which is particularly suitable for private individuals to compensate. The project focus is on forest protection and reforestation. All projects are GS and VCS certified and are limited to Germany, Bolivia, Nicaragua and Uganda. The costs amount to 15€ per tonne, in addition the implementation of own projects is also possible.

Umwelt-Projekt-Management GmbH

UPM Umwelt-Projekt-Management GmbH is a global project developer specialising in needs-based climate protection projects with a high contribution to sustainable development. A current example: biogas plants for small farmers in Sichuan, China. However, UPM also has many other offset projects in its own portfolio. In addition, UPM also develops projects specifically for customers and according to their exact specifications when there is a greater need for offsetting. One tonne of CO_2 reduction costs UPM up to $8.00 \in$.

Climate protection projects - examples

GS and VCS certification ensures and regularly confirms the climate protection effect of the projects. One of the most important requirements is that the projects are additional climate protection measures and that the contribution to CO_2 reduction in the atmosphere is clearly measurable. It is guaranteed that the CO_2 emissions saved are only used once to offset CO_2 emissions and that the corresponding certificates are decommissioned. This is done via official registers. The reduction in emissions must also be permanent in order to have a long-term impact on the climate. Factors for this are the repeated purchase of temporary certificates and a large number of compensation measures.

We have divided the various climate protection projects into five categories and compiled an overview:



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Afforesrtartion in Niaragua (Primaklima)

Forest protection and afforestation

Positive: CO₂ sink over many years, positive side effects: microclimate, biodiversity and erosion control **Negative:** Use of fertilisers, pesticides and water resources, durability must be guaranteed



Efficient cooking ovens in Nigeria (Atmosfair)

Efficient technologies

Positive: direct impact for families and small communities, projects that would otherwise not be possible, enormous wood savings **Negative:** small-scale projects often with higher total costs



Flow Trench in Brandenburg (MoorFutures)

Mire protection/national projects

Positive: regional support, "climate protection on your doorstep", great potential as a CO₂ sink **Negative:** No international standards possible



Wind energy

Renewable Energies

Positive: easily quantifiable, utilisation of 'natural' resources, sustainable **Negative:** financial effort by promoting and adapting infrastructure and networks



Technology for CO₂ extraction (Climeworks)

High-tech solutions

Positive: CO₂ binding over many years, projectdependent positive side effects: microclimate, biodiversity or erosion control **Negative:** no cause control, very expensive, high resource consumption

After you have got a rough overview of compensation and the types of projects, it is best to look at the individual projects of the compensation partners that appeal to you the most.

Offset now and become climate neutral today!

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Offset partner in comparison:

Partner	Type of organisation	Focus	Locations	costs per t CO_2
ClimatePartner	GmbH	Energy efficiency and renewable energies	worldwide	19€
<pre>.planetly</pre>	GmbH	corporate reduction and offsetting software	l worldwide	15-17€
cimyclimate shape our future	gGmbH	Energy efficiency, renewable energies and afforestation	worldwide	22€
PLAN 🛧	GmbH	Software for monthly compensation/reduction	Asia, South America	15-18€
KLIMA KOLLEKTE Kirchlicher Kompensationslands	gGmbH	Energy efficiency and renewable energies	Central Africa, Asia and Central America	23€
atmosfair	gGmbH	Energy efficiency and renewable energies	worldwide	23€
201 firstclimate	AG	Education, health and water supply	worldwide	3-10 €
FOKUS ZUKUNFT	GmbH	Reforestation, energy and efficiency	Latin America, Asia	3-10 €
A south pole	e AG	Energy efficiency, renewable energies and afforestation	worldwide	17€
Hoor Futures	G GmbH	Mudfields, long-term projects	Northern Germany	⁄ 40-80 €*

*Single payment, savings over several years, different model of compensation

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Offset partner in comparison:

Partner	Type of organisation	Focus	Locations	costs per t CO_2
greenmiles	GmbH	renewable energy, drinking water	South Africa, South America	3-10 €
CO20L NATURAL CAREON COLLECTION	Consulting GmbH	Afforestation and forest protection	Latin America, Africa	11-15€
C Klimalnvest Green Concepts	GmbH	Afforestation, efficiency, renewable energies	worldwide	4-9 €
Climate Seed	SAS	Afforestation, efficiency, community based projects	s worldwide	4-14 €