TÜV SÜD Standard



Certification of the generation of electricity from renewable sources

(Abbreviated as: Generation EE)

with

Generation EE+ module: Simultaneity

Generation EEnew module: New plants/installations

CO₂ offsetting module



TÜV SÜD CMS Standard 83 Version 07/2019

TÜV SÜD Industrie Service GmbH • Carbon Management Service • Westendstrasse 199 • 80686 München Munich, Germany

Certification of generation of electricity from renewable sources (Generation EE)



TÜV SÜD Certification Body for "Climate and Energy"

Contents

Terms and definitions

Abbreviations

References

Foreword

- 1 Scope and fundamentals
- 2 Requirements for the certification program
- 3 Requirements for certificate holders
- 4 Requirements for the accounting system
- 5 Requirements for renewable energy
- 6 Optional modules

Change history

07/2013 Numerous clarifications throughout the standard.

Definition of new plants/installations by calendar year.

VdTÜV Code of Practice 1304, 10/2014 edition used as basis.

Detailed accounting regulations.

Integration of general certification principles, including risk management, materiality, level of assurance.

07/2015 Individual clarifications throughout the standard.

The "Requirements for the certification scheme" chapter was moved to before the "Requirements for certificate holders" chapter.

Risk assessment indicators were aligned.

The possibility that a purchaser of electricity originating from generation certified by TÜV SÜD may use the certification mark is now described.

The certification of new plants/installations is valid for a maximum period of 10 years following their commissioning.

Certification of generation of electricity from renewable sources (Generation EE)



TÜV SÜD Certification Body for "Climate and Energy"

Terms and definitions

Renewable energy

Hydropower (pumped storage plants minus energy input for pumping operation), wind power, biomass, biogas, landfill gas, solar power/photovoltaics, geothermal power, biogenic content of household refuse

and industrial waste.

certification.

Biogas Gas defined as biogas in the currently applicable legislation, excluding mine gas: Biomethane, gas

from biomass, landfill gas, sewage gas and hydrogen derived from the electrolysis of water, and synthetically produced methane, provided the major part of the electricity used for electrolysis and the major part of the carbon dioxide or carbon monoxide used for methanisation are established as coming

from renewable sources as defined in Directive 2009/28/EC.1

Biomethane Biogas upgraded to natural-gas quality and injected into the natural gas grid.

Net production The net production is calculated from the amount of electricity fed into the grid minus the amount of

power purchased from external sources to cover own energy demand including 100% of the energy input for pump operation of pumped-storage hydroelectric power stations. Electricity is only considered as having been fed into the grid after it has been transformed to the level of voltage in the grid (TÜV

SÜD net energy principle).

Service life Period of time during which machinery, machine equipment, buildings and similar infrastructure meet

their purpose of application.

Abbreviations

CMS TÜV SÜD Industrie Service GmbH · Carbon Management Service

EEG Act on the Revision of the Renewable Energy Sources Legislation in the Field of Electricity in the

Federal Republic of Germany

EnWG German Law on Electricity and Gas Supply (Energy Industry Act — EnWG)

GoO Guarantee of Origin

UBA German Federal Environmental Agency

References

- 1. VdTÜV Code of Practice 1304 (10/2014)
- 2. ISO/IEC 17065:2012 Conformity assessment Requirements for bodies certifying products, processes and services
- 3. Average service life of facilities in hydraulic engineering, Annex 1 to the Guidelines on Dynamic Cost Comparison Calculations; 8th edition, July 2012; ISBN 3-941897-55-7
- 4. French Regulation of 14 March 2011 on the turnaround of hydropower stations (NOR: INDR1107585A)

¹ Energy Industry Act

Certification of generation of electricity from renewable sources (Generation EE)



TÜV SÜD Certification Body for "Climate and Energy"

Foreword

Certification of the generation of electricity from renewable sources (abbreviated as: certification of electricity generation) is used as a private-sector guarantee of origin in electricity trading or serves as a basis for the issue of national EU-conforming guarantees of origin. The certification of electricity generation always refers to specific sources of generation and serves as a guarantee to electricity purchasers that the electricity they buy is from renewable sources. The generated electricity is generally purchased by traders and energy suppliers, but also large-scale consumers.

"Energy from renewable sources" or "renewables" as used in this standard refers to the definition used in the German legislation (Renewable Energy Sources Act, Biomass Ordinance). If a source of energy which is accepted in Germany as renewable is not considered renewable in the country of electricity generation, it will not be recognised as renewable within the scope of TÜV SÜD certification. TÜV SÜD certification also accepts no sources of energy outside Germany which would not be recognised as renewable in Germany.

When this standard is applied, the requirements for certificate holders also include corporate strategy. For certification to be successful, the company must have declared the objective of continuously increasing the share of renewable energy in its total energy mix.

The "Generation EE" standard comprises "General requirements for certificate holders", "Accounting-related requirements", "Special requirements for generation and recording of generation" and "Optional requirements".

Optional requirements are defined for:

- the assurance of electrical work and capacity guarantees ("Generation EE+" module),
- proof of new plants/installations ("Generation EEnew" module), and
- CO₂ offsetting.

Typically, certification of the "Generation EE+" module (work and power guarantees) can only be provided for a pool of plants/installations. The certified pool of power plants enables the organisation to be certified to guarantee to the power purchaser that the pool of plants can produce the requested load profile at any time. Compliance with the "Generation EE+" module is particularly suitable for green electricity products

certified in accordance with the "Product EE02" TÜV SÜD standard for electricity products (Certification of electricity products from renewable sources with simultaneous supply). A pool of power plants/installations certified in accordance with "Generation EE+" can be compared to a virtual power station which produces power tailored to the load profile of the electricity customers.

The certification of the "Generation EEnew" module (new plant/installations criteria) is possible if

- the power plant/installation to be certified represents new capacity of energy from renewable sources, or
- the power plant/installation to be certified has been subjected to comprehensive rehabilitation, or
- the power plant/installation to be certified was largely replaced, or
- the capacity of the power plant/installation to be certified has been increased and annual production raised.

Certification of a plant/installation as a new plant/installation provides certificate holders with evidence that this plant, part of this plant or part of generation is "new" as defined under this TÜV SÜD standard. The commissioning date is confirmed and accounting reviewed to prevent double marketing of the "new" characteristic.

Certification in accordance with the "Generation EEnew" module is particularly suitable for delivery of green power products certified in accordance with the "EE01" TÜV SÜD standard for electricity products.

If the principle of simultaneity or the new plant quality of TÜV SÜD-certified green electricity suppliers is to be maintained for deliveries effected through brokers, these brokers must be included in the scope of certification or must be certified according to the TÜV SÜD standard "Trading EE" with the quality of simultaneity.

Certification of the optional carbon offsetting module is possible if the greenhouse-gas emissions caused by electricity generation are offset. Carbon offsetting takes into account the greenhouse gas emissions caused by power production including the upstream chains.

Compliance with these optional characteristics of the green electricity product is identified separately on the certificate.

Certification of generation of electricity from renewable sources (Generation EE)



TÜV SÜD Certification Body for "Climate and Energy"

1. Scope and Fundamentals

1.1. Scope

This standard defines the criteria governing generation of electricity from renewable sources. The following companies can be certified according to this standard:

- Power station operators;
- Retail companies, provided the power stations that supply them with electricity are included in the scope of the certification.

1.2. Sources and legal basis

- Directive 2009/28/EC of the European Parliament and the Council of 23 April 2009 on promotion of the use of energy from renewable sources (Renewable Energy Directive);
- b. Directive 2009/72/EC of the European Parliament and of the Council of 13 July 2009 concerning common rules for the internal market in electricity (Internal Electricity Market (IEM) Directive)
- Act on the Revision of the Renewable Energy Sources Legislation in the Field of Electricity in the Federal Republic of Germany (EEG) as amended
- d. German Law on Electricity and Gas Supply, Energy Industry Act (EnWG) as amended;

1.3. Term and validity

This standard (Version 07/2019) will come into effect on 01/07/2019.

Following the introduction of a revised standard, certificate-holders are granted a transition period of 12 months or to the next re-certification audit (whichever period is the longer), during which they can align their certified system to the requirements of the revised standard. The re-certification audit following the expiry of this period will then be based on the revised standard. Justified exceptions to this rule may be accepted on request by the Certification Body for "Climate and Energy" of TÜV SÜD.

1.4. Communication and use in advertising

Use of the certification in advertising statements must be in compliance with the Testing and Certification Regulations of the TÜV SÜD Group. Certification marks must only be used by the companies included in the scope of certification. If certification is announced in public, all factual statements made must be covered by certification. Communication must not be misleading in any way.

Purchasers or distributors of electricity originating from generation certified by TÜV SÜD can use the "Generation EE" certification mark, provided they have concluded a licence agreement on the use of said certification mark with TÜV SÜD and comply with the requirements specified therein.

Certification of generation of electricity from renewable sources (Generation EE)

Industrie Service

TÜV SÜD Certification Body for "Climate and Energy"

2. Requirements for the certification program

2.1. Certification process

The certification process comprises certification audits and surveillance audits. While the initial certification audit focuses on the assessment of systems, processes, tools etc., the surveillance audit and subsequent re-certification audits verify compliance with the requirements of the standard in the past accounting period and review possible changes in the system compared to the certification audit. The primary certification cycle comprises an initial certification audit, a first surveillance audit (depending on the risk involved, at least one audit within 12 months of the certification audit) and a second surveillance audit (depending on the risk involved, at least once within 12 months of the first surveillance audit). The second surveillance audit is followed by either a re-certification process that is analogous to the certification process, or a closing audit (depending on the risk, within 12 months of the 2nd surveillance audit at the latest).

2.2. Risk evaluation

The Climate and Energy certification body of TÜV SÜD Industrie Service GmbH maintains a risk management system for auditing, assessment and decision-making. The risk management system must analyse the risk of a non-conformity with the requirements of this standard at the certificate holder's organisation or in the subject-matter of certification. Risk assessment must take into account the following indicators as a minimum requirement:

- Number of company sites, sites of power plants/installations
- b. Complexity of the business processes relevant for the audit
- c. Organisational and operational structure
- d. Outsourcing
- e. Management attitude regarding the audit requirements
- f. Corporate culture in areas such as quality, safety and communication of nonconformities (existence of a quality management system)

- g. Qualification of human resources and HR management
- h. Audit experience
- i. Results of previous audits
- j. Internal control mechanisms
- Monitoring and effectiveness of internal control measures
- Reporting on controls

The number and the level of thoroughness of the audits is defined based on the results obtained in risk assessment. This concerns, as minimum requirements.

- a) Audit type
- b) Review of measured data and original documents
- c) Review of business transactions (purchase / sale)
- d) Number of power plants and installations to be checked on site

In addition, risk evaluation must establish whether additional checks during the year require an increase in audit frequency.

2.3. Materiality

The materiality of data is defined as follows: information is material if the omission or incorrect statement or reporting of said information could lead to a different result in the evaluation. In light of the above, this standard defines the materiality limit at 5 % of the quantity of energy sold or purchased.

2.4. Assurance level

Certification is based on a decision made with reasonable assurance in accordance with ISEA 3000. Certifications that are based on a decision with only limited assurance are not accepted within the scope of this standard.

Certification of generation of electricity from renewable sources (Generation EE)



TÜV SÜD Certification Body for "Climate and Energy"

3. Requirements for certificate holders

3.1. Certification scope

Certificate-holders must document the scope of certification in writing, append the scope to the application for certification and submit it to the certification body. To change the scope of certification, a new application must be submitted to the certification body. In this context, as a minimum requirement the following criteria must be assessed as relevant for changes:

- Energy sources (e.g. hydropower, wind power, solar power, biomass)
- Technology (e.g. run-of-the-river, wood-chipheating system, biomethane co-generation unit)
- Number of plants
- Power stations with power station sites including total capacity and average annual output
- Optional modules New plants or/and simultaneity

In new applications, certificate-holders can also name further companies that they wish to include in the scope of the certification, such as:

- Electricity traders and suppliers, provided they market certified energy generation
- Power station companies in which the company holds shares or with long-term purchasing contracts
- Service providers that carry out certificationrelevant functions

To be included in the scope of certification, these companies must maintain contractual relationships with certificate-holders and comply with the relevant certification requirements.

3.2. Support of renewable energy

The certificate holder has set itself the objective of continuously increasing the share of renewable energy in its generation electricity mix. The organisation has documented this objective either in its corporate policy or in an overall plan for increasing the share of renewable energy in its

energy mix, which covers at least a 3-year period. The share of renewable energy can be determined based on electricity generation capacities or/and annual amounts of electricity generated. Electricity generating companies that exclusively produce energy from renewable sources already fulfil the above requirements.

3.3. Organisation

The certificate-holder has appointed an Audit Representative. The Audit Representative submits all information needed for certification and is responsible for communicating the certification requirements within the company.

The organisation has established and documented the processes, roles and responsibilities for the delivery of certified energy.

3.4. Electricity information

If electricity and the renewable characteristics of electricity (e.g. GoOs) are marketed separately by the certificate holder and/or its first sellers, steps must be taken to prevent double marketing and ensure that information on the fuel mix of the electricity supplied is provided in line with the legal requirements and within the specified deadlines, so that the companies to which said electricity is supplied can meet their obligations to provide electricity information or qualified electricity disclosure on time.

If the certificate holder or first seller never identifies renewable characteristics via electricity information, ² this requirement is deemed fulfilled.

² No identification of "Other types of renewable energy" in Germany

Certification of generation of electricity from renewable sources (Generation EE)



TÜV SÜD Certification Body for "Climate and Energy"

4. Requirements for the accounting system

4.1. Accounting period

The accounting period must be defined in the runup to certification. The permitted accounting period must not exceed 12 months. The energy account must not show a negative balance at the end of the selected period.

4.2. Ensuring a positive balance

The certificate holder maintains a reliable procedure for the ongoing monitoring and ensuring of a positive balance of the quantities generated, purchased, stored and delivered. This procedure also considers possible deviations of the actual values from the forecasts and ensures that such deviations will not lead to a negative balance.

4.3. Maintenance of characteristics

The validity of the renewable characteristics corresponds to legal requirements at minimum and expires 18 months after the month of production at the latest.

4.4. Accounting system

4.4.1. General

The quantities of energy generated and/or purchased and the quantity of energy supplied and/or consumed must be documented in an accounting system. Entries are based on either bills or meter readings.

4.4.2. Credit entries

Renewable energy credit entries in the accounting system are effected on receipt of the energy and/or the relevant documentation within the boundaries of the accounting system. If certification differentiates between various qualities of generation (e.g. Generation EEnew), differentiation according to these generation qualities must also be applied to the renewable energy credit entry in the accounting system. The quantities of the credit entries depend on the final bills and/or meter values. One credit entry may

summarise the quantities received or generated during a maximum of one month.

4.4.3. Debit entries

Debit entries from the accounting system are effected upon delivery of the electricity from renewable sources and/or submission of the guarantees of origin of energy from renewable sources and their entry in the energy accounting system. One debit entry may summarise the quantities sold or consumed during a maximum of one month. Various generation qualities (e.g. EEnew) require quality-specific documentation of debit entries. The quantities of the debit entries depend on the final bills and/or the transferred load profiles, or similar facts.

4.4.4. Use of forecast values

If no final billing data are available in the accounting period, the above entries can also be effected on the basis of conservative forecasts.

4.4.5. Updating of forecast values

When entries are based on forecast values, the conservative nature of these forecast values must be verified once the final data are available. If necessary, the calculation of the forecast values must be changed to ensure that differences between forecast values and actual values can be corrected in the next accounting period at the latest.

Certification of generation of electricity from renewable sources (Generation EE)



TÜV SÜD Certification Body for "Climate and Energy"

5. Requirements for the generation of renewable energy

5.1. Energy carrier and energy sources

All the electricity generated originates from renewable sources. Traceability to clearly described and identifiable sources is ensured. The certificate holders will disclose these sources to their clients.

5.2. Verification systems

If a national register of guarantees of origin as defined in Directive 2009/28/EC has been placed into service, proof that the delivered electricity originates from renewable sources of energy must be provided through a guarantee of origin from the respective national register.

If there is no national register of guarantees of origin, the generation to be delivered and certified must be registered in an internationally recognised register for electricity from renewable sources³.

5.3. Net energy principle

The subject of certification is the actually marketable amount of electricity based on a strict net energy principle. The marketable amount is calculated from the net electricity generation fed into the grid minus the externally purchased electricity used by the power station itself, the electricity used by the pump in pumped storage plants, and all long-term delivery obligations explicitly referring to delivery from or to the certified power plants/installations (e.g. substitution in kind / restitution / servitude and concession deliveries). For standardisation of the net principle with the guarantees of origin, see Section 5.5.

5.4. Tolerances between generated guarantees of origin and verified amount of generation

Due to rounding errors when using load-profile data of meters or different times of meter reading, a deviation of up to 0.2 % in the generated amount of electricity governed by the GoO over or under

the verified generation quantity is tolerated for the plants/installations in the scope of certification.

A deviation of up to 0.5 % from the generated amount of electricity covered by the GoOs by the plants/installations included in the scope of certification over or under the verified amount of generation based on meter readings is acceptable once within the 3-year certification cycle. The reason for the discrepancy shall be determined.

A deviation of more than 0.5 % of the generated amount of electricity covered by the GoO for the plants/installations included in the scope of certification over the verified generation amount based on meter readings must be compensated for or corrected retrospectively.

Systematic errors in the recording of the generated electricity must be corrected irrespective of the above tolerances..

5.5. Deductions

Deviations from the deductions mentioned in Section 5.3 are permissible for standardisation with national guarantee-of-origin systems if they are offset by the purchase, including the subsequent cancellation or sale of nationally recognised GoOs for the respective period. If the GoOs required for offsetting originate from plants/installations that have not been certified by TÜV SÜD, the amount must be increased by 2% under the net energy principle.

For long-term delivery obligations, proof must be furnished that offsetting via the GoO accounts is easily traceable.

Under the above conditions, sufficient assurance of compliance with the net principle in the overall accounting of all stakeholders is ensured.

5.6. Double counting

5.6.1. No double counting

The accounting system and the GoO system must be suitable for excluding double counting of renewable energy and qualities certified by TÜV SÜD as a general principle.

Page 9 of 12

³ e.g. I-REC; https://registry.irecservices.com

Certification of generation of electricity from renewable sources (Generation EE)



TÜV SÜD Certification Body for "Climate and Energy"

5.6.2. Double counting based on support schemes

Quantities of electricity subsidised to support expansion of energy from renewable sources cannot be certified. Given this, neither electricity for which feed-in remuneration (production support) is paid nor its documentation can be accepted. Electricity derived from plants supported by investments and/or its guarantee of origin are accepted. Unsubsidised electricity which is sold directly from plants eligible for subsidies can be taken into account.

5.6.3. Double counting based on disclosure in the ratio of energy carriers

If the certified plants are located in a country where electricity labelling is not mandatory and if the green quality is sold separately from the physical delivery, the necessary adjustment in the ratio of energy carriers must be checked. The producer's ratio of energy carriers and/or the electricity information must include feedback on the replaced electricity mix of the energy suppliers or final customers to whom the electricity is delivered.

6. Optional modules

The following modules are optional. Compliance with these modules is identified separately in the certificate.

6.1. "Generation EE+" module: Simultaneity

To ensure compliance with the contractually agreed power of the sources listed under Section 4.1 above (e.g. in the form of load profiles), the certificate holder maintains a reliable procedure which covers all steps throughout the process chain from generation at the power station to contract design and monitoring. Compliance with the guaranteed load profiles must be ensured throughout. In this context, the shortest time unit for load profiles used in the national energy industry must be selected. If no data is available for the shortest time unit, compliance with the load profiles must be ensured at a minimum of hourly intervals. By way of exception, the criterion is still considered fulfilled if the generated capacity falls below the contractually agreed total capacity in no more than three periods of a maximum total duration of 18 hours per year. Unforeseeable events which are beyond the certificate holder's control (force majeure)4, are excluded from the requirement to comply with the principle of simultaneity.

Possible replacement deliveries from power stations which are not included in the pool of certified plants/installations must be generated by the same technology as the main delivery and must also be certified in accordance with TÜV SÜD's "Generation EE including EE+module" standard or a similar procedure. The share of external replacement deliveries may not exceed 5 % of the certified annual amount.

The guarantees of origin to be provided to the purchasers must correspond monthly to the agreed load profile.

6.2. "Generation EEnew "module: new plant/installation

The EEnew module can be applied to verify whether a plant/installation is an acceptable variant of a new plant/installation. In addition, the year of commissioning is shown on the certificate.

⁴ E.g. Within this certification, rare flooding (HQ₁₀), is considered an unforeseeable event.

Certification of generation of electricity from renewable sources (Generation EE)



TÜV SÜD Certification Body for "Climate and Energy"

The scope of this certification does not include verification of whether the year of commissioning is sufficient for product certification. This issue is exclusively part of product certification, e.g. according to the TÜV SÜD standard "Product EE01".

6.2.1. Accepted plants/installations

As matter of principle, all power plants/installations irrespective of size are eligible for application of the new-plant/installation criteria, including plants/installations that can obtain feedin remuneration (for example under the EEG, KEV). Feed-in remuneration also includes "production support" as defined by the EECS scheme and/or guarantee-of-origin system. However, the prohibition of double counting of the generated amounts of electricity as set forth in Section 5.6 applies without restrictions.

Plants/Installations can be deemed new plants/installations if, in the first year of certification as a new plant, commissioning does not date back longer than shown in the table below:

| Year of initial new- plant/installation certification | Year of commissioning of the supplying plants |
|---|---|
| 2019 | 2014 |
| 2020 | 2015 |
| 2021 | 2016 |
| 2022 | 2017 |
| 2023 | 2018 |

The certification of new power plants/installations according to this standard can be maintained for a maximum period of 10 years following their commissioning.

6.2.2. Variants for complying with the "new plant/installation" requirements

Certification in accordance with the "Generation EEnew" module (requirement for new power plants/installations) is possible if

- the power plant/installation to be certified represents newly developed capacity of energy from renewable sources; or
- the power plant to be certified was subjected to comprehensive rehabilitation and/or partly replaced, or
- the power plant to be certified was largely replaced
- the capacity of the power plant/installation to be certified has been increased and annual production raised.

6.2.3. Newly developed energy capacity

New plants are plants that supply as yet unused energy capacity from renewable sources. In this context, proof must be furnished of full compliance with the terms and conditions of the permit under environmental law.

6.2.4. Plant/Installation rehabilitation or replacement of parts of hydropower plants

rehabilitated hydropower plant or plant/installation which has undergone comprehensive replacement of parts of the plant/installation can be declared as a new plant/installation if investments plant/installation made over five consecutive years exceed a minimum of EUR 1,000 per kilowatt of available bottleneck capacity before the rehabilitation or replacement.

The specific investments refer to 2008 as the baseline year. The costs of rehabilitation work must be also compounded or discounted to 2008, the baseline year to cover adjustment to inflation and price changes. Unless proof of a country-specific inflation rate is provided for the period in question, an annual interest rate of 3% will be assumed.

Certification recognises investments in planning, ground work, infrastructure, work carried out on the main components, turbines and generators as well as the instrumentation and control systems. For the total investment to be recognised, the parts of the plant and the building (e.g. generators, turbines, pipelines, water extraction, tunnels, channels, machine room) that were replaced must largely have reached their service life (see reference 3).

Certification of generation of electricity from renewable sources (Generation EE)



TÜV SÜD Certification Body for "Climate and Energy"

Costs of studies (feasibility etc.) for the preparation of the project file and the costs of preparing the approval documentation can be included even if they were incurred before the above 5-year period. For a detailed list of recognised investments, see the French Regulation on the Rehabilitation of Hydropower Stations (see reference 4).

Downtimes of power plants/installations for turnarounds of more than three months extend the maximum acceptable investment period by the period of the outage The investments must not include any write-offs or similar items from previous investment projects. "Generation EEneu" certification further requires the modernisation and replacement works to have been fully implemented.

6.2.5. Comprehensive plant/installation replacement

If an existing plant/installation is replaced by a new plant/installation (e.g. based on re-licensing), the old plant/installation is considered comprehensively replaced if

- the location of the power plant changes, or
- the offer of usable energy changes by more than 5 %, or
- in case of hydropower stations, water extraction from and supply to the power plant are completely replaced.

6.2.6. Capacity increase

A part of a power plant/installation can be declared as new plant capacity if the modernisation of the plant/installation or of parts thereof actually increases the electricity capacity of the total technical system by at least 4 %. In individual cases, even a minor increase in capacity may be recognised as new capacity provided clear measurement records are submitted. In this case, classification as new will apply not to the entire plant/installation but only to the additional capacity produced per year.

6.2.7. Accounting system

The requirements of Chapter 5 fully apply to the amounts of energy generated with the EEnew quality.

6.3. CO₂ offsetting module

If the certificate holder wishes to use climate neutrality or carbon neutrality in the advertising or marketing of the certified energy, 100 % of the greenhouse gas emissions caused by the generation of electricity from renewable energy must be offset by certificates of recognised climate-change projects. The greenhouse gas emissions caused must be calculated by recognised methods that also take into account upstream chains. The CERs needed to compensate for the emissions must be retired in the respective registry. This must be done within 3 months after the end of the accounting period at the latest. The retirement must be clearly referenced to the generation and the relevant accounting period. Climate-change projects are considered recognised if certified in the CDM, Gold Standard or VCS systems. The purchase of the certificates of emission reduction (CERs) for CO₂ offsetting must be contractually assured in advance on the basis of plausible and conservative forecasts.