

# Appendix I

## Criterion I.10: Requirements for a climate protection strategy according to the Organic Mineral Water Standard

The implementation of all calculations and measures described here is carried out fundamentally according to the requirements of the following:

- GHG Protocol – Corporate Standard
- ISO 14064 – Corporate Carbon Footprint
- ISO 14067 – Product Carbon Footprint

This is valid unless otherwise specified in this guideline.

### 1. Data acquisition and system boundaries

Data acquisition regarding GHG emissions comprise the most extensive possible survey of in-house data (primary data) as well as surveys of current databases for calculating secondary data (Gemis, Probas, Ecoinvent) and, at the very minimum, includes the following in the production chain:

- Scope 1:** Direct emissions from combustion processes of stationary (coal, oil, gas) and mobile plants (logistics), as well as emissions from refrigerants
- Scope 2:** Indirect emissions from purchased electricity, heating, cooling, steam
- Scope 3:** The following categories:
- A1 Purchased goods and services, in particular packaging
  - A3 Fuel and energy-related emissions not included in scopes 1 or 2
  - A4 Transport of purchased goods
  - A5 Waste disposal
  - A6 Business travel
  - A7 Employees who commute
  - B9 Transport of products up to the first level of trade, including transport for shipping and pick-up services

The production chain encompasses all GHG emissions starting from the well where the product is extracted up to the first level of trade and contains all greenhouse gas emissions defined as CO<sub>2</sub> equivalents with a significant share (more than 1 %) that are essential for the operation.

At the company's discretion, data collection with regard to greenhouse gas emissions and climate strategy refer either to all of the company's bottling and distribution or only to the product "organic mineral water". Accordingly, the requirements for the reduction and compensation are to be met in terms of tons of GHG emissions for the entire company or per liter of organic mineral water in grams of GHG emissions per liter.

## 2. Minimum targets for a climate strategy

Organic mineral water must be “climate neutral” within the above system boundaries. In principle, the requirements for the Organic Mineral Water Guidelines are committed to the 2015 Paris Agreement targets for limiting the global temperature increase to well below 2 °C, preferably 1.5 °C, compared to pre-industrial levels. According to science-based targets, this corresponds to a reduction in annual emissions of at least 2.5 %.

It follows that from this stated objective the minimum targets of the climate strategy must be met at the very latest in the second year after the initial certification for organically produced mineral water:

- A reduction in greenhouse gas emissions in the company’s sphere of influence (i.e., from well to the loading dock as defined above within scopes 1 and 2) must on average amount to 2.5 % annually. In addition, efforts to continuously reduce the emissions as outlined in scope 3 must also be established.
- The 2.5 % reduction is to be achieved according to a mean value over a ten-year period. Payments made in advance and subsequently must be taken into consideration with regard to major investments in accordance with the period over which the taxes on these investments depreciate.
- From 2023 onwards, organic mineral water must always be produced using green electricity, i.e., generated from 100 % renewable energy.
- The remaining greenhouse gas emissions encompassed within scopes 1 and 2 are to be 100 % compensated beginning in 2023 and the remaining greenhouse gas emissions within scope 3 are to be 100 % compensated beginning 2023 in increasing amounts until the year 2033, at least according to the measures in the so-called international “Gold Standard” (= standard defined as of 04/2022) or according to comparable measures.

In addition, 10 % of the compensated greenhouse gas emissions are to be compensated by national, certified compensation projects, e.g., humus formation, wetland restoration, reforestation (individual or combined projects), in accordance with recognition of the projects by the Qualitätsgemeinschaft Bio-Mineralwasser e.V. Projects under review for approval by the QG must demonstrably meet these basic criteria:

- additionality
- long-term in scope
- evaluation, monitoring and verification by third parties
- transparency
- excluded from being counted more than once

## 3. Time frame and verification

The company shall draw up a greenhouse gas balance in accordance with the aforementioned requirements no later than within the first year after the initial organic mineral water certification. The data for the greenhouse gas balance shall be updated annually in the years that follow.

Fulfillment of criterion I.10 must be documented annually through independent verification by external, accredited auditors or certifiers as part of the eco-management

system. Confirmation must include the extent to which the company has exhibited compliance with the requirements.

In accordance with the general transparency of the Standard for Organic Mineral Water, the data compiled in the guidelines, must be published as a summary, e.g., in the environmental declaration or the sustainability report. The reduction and measures for compensation must also be elucidated. Furthermore, the term “climate neutral” must be substantiated, i.e., with regard to which emissions are reduced and prevented and by what means. Similarly, which emissions are compensated through which projects at which locations must also be corroborated.

These requirements for a climate strategy are to be met first in 2023, based upon data collected in 2022, and then submitted for organic mineral water certification in 2023/24.

#### Criterion VI.4: Requirements regarding the declaration of origin

The trade description must comply with the requirements outlined in article 8.3 of the EC Mineral Water Directive. For any trade description not corresponding directly to the name of the spring or the location of its extraction, the location of extraction or the name of the spring shall be indicated in letters at least 1.5 times the height and width of the largest letters used in the trade description. In case this legal provision does not apply, the declaration of origin must be declared in a transparent and optimal manner according to the following requirements, of which all must be fulfilled:

- the name and location of the water source must be clearly visible on the label in the field of view
- the information on the label should be easy to read and printed in a color that is clearly different than that of the surrounding design
- declarations of a water source that differ from the brand name of the water should appear in a font that is double the size of the minimum x-height of 2.4 mm as specified in Appendix IV of EU regulation no. 1169/2011 (LMIV)
- the corresponding reference should be made to the name of the water source in addition to the brand name of the water on the company's website