TÜV SÜD standard

Industrie Service

Certification of electricity products from renewable energy sources with support component

(Abbreviated as: (Product EE01)

including the optional modules

Regional Sourcing,

CO_2 Offsetting and

Physical Delivery

TÜV SÜD CMS Standard 80

Version 01/2019

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Content

Change history

01/2019	Adding of individual clarifications Support component extended to maintenance of existing plants/installations Support component technology mix: adjustment of percentages of technologies Regional sourcing as defined in the HkRNDV is accepted Specification regarding corporate policy Inclusion of direct electricity supp.y and landlord-to-tenant supply Updating/complementing of whitelist of support measures Adding of Physical Delivery optional module.

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.
Biomass	Energy carrier in accordance with the German Biomass Ordinance as amended at the time of certification.
Biogas	Gas defined as biogas in the currently applicable legislation: biomethane, gas from biomass, landfill gas, sewage gas and hydrogen derived from electrolysis of water and synthetically produced methane, provided that 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 2009/28/EC[1]
Biomethane	Biogas upgraded to natural-gas quality and injected into the natural gas grid.
Region	NUTS-1 region: A continuous territory in a first-level NUTS region[2] defined by the certificate holder. Deviation from the boundaries of the first-level NUTS regions is acceptable with approval from the Certification Body. Region according to the Implementing Ordinance on Establishment a Regional Register of Guarantees of Origin and Further Developing the National Register of GoO (HkRNDV): Postcode area or municipal district of the end-user and all postcode areas which are fully or partly within a radius of 50 km of the end-user's postcode area.
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 deemed as having been fed into the grid after it has been converted to the level of voltage in the grid (TÜV SÜD net energy principle).
Direct electricity supply	Direct electricity supply is produced by a distributed power-generation plant/installation using energy from renewable sources. It is generated in a customer-owned plant/installation and supplied to at least 3 different consumers, mostly tenants or home owners, without making use of the public supply grid.

Abbreviations

CMS	TÜV SÜD Industrie Service GmbH, Carbon Management Service department
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
HkRNDV	Ordinance of the German Federal Environmental Agency for establishing a regional register of guarantees of origin and further developing the national register of GoO

[1] Energy Industry Act
[2] First-level regions of the official EU nomenclature of territorial units for statistics (NUTS) (first-level regions in Germany are the German states (Länder)).

References

- Act on the Revision of the Renewable Energy Sources Legislation in the Field of Electricity in the Federal Republic of Germany (EEG)
- VdTÜV Code of Practice 1304 (10/2014)
- Leitfaden "Stromkennzeichnung" des BDEW Bundesverband der Energie- und Wasserwirtschaft e.V. ("Electricity Labelling" Guidelines published by the German Association of Energy and Water Industries, available in German only)
- ISO/IEC 17065:2012 Conformity assessment – Requirements for bodies certifying products, processes and services

Foreword

Consumers opting for the purchase of a green electricity product seek to buy electricity derived completely (100%) from renewable sources of energy, and, by doing so, contribute to the expansion and/or maintenance of renewables capacity. Given this, green electricity products that offer the aspect of additionality, i.e. additional environmental benefits, are considered to be more valuable.

Taking this into account, green electricity products eligible for certification under this standard must satisfy the requirement of a support component. Support components in this context include:

- indirect support in the form of the purchase of electricity produced in a new plant/installation, or
- direct support in the form of investments in a new plant/installation or projects aimed at expanding energy from renewable sources or integrating such energy into the electricity market, or
- indirect support in the form of the purchase of electricity generated by other technologies than hydropower, or
- direct support in the form of investments in distributed generation at, and direct use by, consumers

This standard also requires that a minimum of 75% of any higher price of green electricity products not justified by higher costs must be invested in the expansion of renewable energy capacity or integration of renewable energy into the electricity market.

Beyond individual products, the certification standard also looks at corporate strategy. For certification to be successful, the organisation must have declared the objective of increasing the share of renewable energy in its total energy mix or total delivered quantity of energy from renewable sources or the share of renewable energy among its private-household and business customers.

Another quality criterion of this standard is that it includes TÜV SÜD's net energy principle. In contrast to other calculation methods, this principle of calculation considers not only the consumption of energy covered by internal sources, but also the consumption of energy covered by external sources, and requires both to be covered by renewable-energy carriers.

Given this, customers buying green electricity products certified by this standard can be certain that the product involves far-reaching support components and is 100% renewable in overall accounting.

Starting from this basis, the standard also offers the additional option of certification of electricity products from regional sourcing, electricity products with CO_2 offsetting or "physically" delivered electricity products.

Regional consumption and generation of electricity from renewable sources strengthens customers' relations to generation plants, contributes to value added in the region and can help to minimise the requirement for "electricity highways", i.e. supra-regional electricity transmission lines.

Certified "physical" delivery by TÜV SÜD ensures that the electricity generated and the proof of origin from renewable sources will not be marketed and accounted separately from each other.

1. Scope and fundamentals

1.1. Scope

This standard defines the requirements for the delivery of electricity from renewable sources to consumers (green electricity product) and forms the basis for the certification of said products. The following optional modules can be additionally included in certification:

- Regional Sourcing,
- CO_2 Offsetting and
- Physical Delivery

of Green Electricity Products

1.2. Sources and legal basis

a. 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)

c. 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 01/2019)* will come into effect on 01/01/2019.

Following the introduction of a revised standard, certificate-holders are granted a transition period of 24 months or up to the next re-certification audit (whichever 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.

If energy suppliers have already purchased electricity of quality option 3 (technology mix) prior to publication of the revised standard, these quantities of electricity will still be governed by version 01/2015 of this standard.

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 may only be used by the certificate-holder.

2. Requirements for the certification programme

2.1. General

The certification scheme fulfils the requirements of the ISO/IEC 17065 and EN ISO 19011 standards.

2.2. Requirement for certification bodies

The certification body must maintain valid accreditation for the certification of products, processes or services (e.g. according to the EN 45011:1998 or ISO/IEC 17065:2012 standards, or recognition as a certification body under the Renewable Energy Directive).

2.3. Certification process

The certification process comprises certification audits and surveillance audits. While the certification audit focuses on the assessment of systems, processes, tools etc., the surveillance audit verifies compliance with the requirements of the standard in the past accounting period and reviews possible changes in the system compared to the certification audit. The certification cycle comprises a certification audit, a first surveillance audit (at least one audit within 12 months of the certification audit) and a second surveillance audit (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 (within 12 months of the 2nd surveillance audit at the latest).

2.4. Secondary certificates

In case of additional optional product certification, "secondary certificates" – based on a basic certificate – for identical products can be offered and issued to additional distribution points, distributors or shareholders of the certificate-holder. Requirements for the issue of secondary certificates include a valid certification contract concluded between the certificate-holder and the certification body, and successful initial certification including verification of the acceptability of secondary certification and the establishment of the required processes. To maintain the validity of the secondary certificate, the certification body must regularly (on the basis of the risk involved, at least every 12 months) review the accounting and communication of the holder of the secondary certificate. Secondary certificates are valid for a maximum of three years; their validity is linked to the validity of the basic certificate.

Certified energy products are considered identical if their marketed characteristics are identical. If the characteristics of a product are changed, the requirements for a secondary certificate are no longer fulfilled and the organisation must obtain independent certification if it seeks to use certification or the certification mark in communication and advertising. The decision as to whether secondary certification is acceptable or not is made by the responsible certification body in consultation with the holder of the basic certificate.

2.5. Risk evaluation

Certification bodies must maintain a risk management system for auditing, evaluation and decision-making. The risk management system must analyse the risk of the certificate-holder's non-conformity with the requirements of this standard. Risk assessment must take into account the following indicators as a minimum requirement:

a) Availability and quality of an internal quality management system

b) Number, scope and complexity of the products included in certification

c) Number and characteristics of energy carriers

d) Non-conformities identified in previous audits

e) Number of sub-contractors

The quantity and the level of thoroughness of the audit must be 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)

In addition, when establishing the audit intervals the Certification Body must define whether additional interim checks will be required in the 12-month period.

2.6. Significance

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

2.7. Confidence level

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

3. Requirements for certificate holders

3.1. Certification scope

The scope of certification must be documented in writing by the certificate-holder and forms the basis of the certification contract. Any change in the scope of certification must be applied for in

writing. In this case, the application must include the following data:

- Product name(s);
- Customers (e.g. private households, business customers, special-contract customers)
- Sales region
- Option of support component
- Optional modules. For the “Regional Sourcing” module, the region must be specified.

At this point, certificate-holders can also name further companies that they wish to include in the scope of the certification, such as:

- Electricity suppliers that sell the certified product (holders of sub-certificates);
- Power stations that do not hold own certifications;
- Service providers that carry out certification-relevant 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 organisation has set itself the objective of increasing the share of renewable energy in its total energy mix or total delivered quantity of energy from renewable sources or the share of renewable energy among its private-household and business customers (l.t. 100 MWh/a). 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.

Organisations which already have a share of renewable energy exceeding 80% in the energy they deliver to end-consumers are already in compliance with the above requirement.

Fluctuations in the share of renewable energy based on tendered deliveries or quantities delivered to special-contract customers exceeding 50 GWh or 2 % of total sales to end-consumers are excluded from the determination of the share of renewable energy.

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 provision of the product.

3.4. Purchase and acceptance process

The purchase process must ensure that suppliers provide a contractual guarantee that their energy carriers meet all the requirements specified for the green electricity products and that they can supply the documentation required to establish this fact. The acceptance process must ensure that suppliers provide the documents agreed in the delivery contract and that these documents are retained as specified.

3.5. Qualified electricity disclosure

The information and presentation provided for the electricity labelling of the green electricity product is in line with the law and consumer-friendly.

4. Requirements for the accounting system

4.1. Accounting period

The accounting period must be defined in the run-up 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

100% of the electricity delivered to green-electricity customers must be covered by energy from renewable sources. The certificate-holder maintains a reliable procedure for ongoing

monitoring and ensuring of a positive balance of the quantities purchased, stored and supplied. 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 maintenance of renewables characteristics complies with the legal requirements.

4.4. Accounting system

4.4.1. General

The quantities of energy generated and/or purchased and the quantity of energy delivered and/or consumed must be documented in an accounting system. Entries are based either on bills (e.g. trade) or meter readings (e.g. consumption).

4.4.2. Credit entries

Renewable-energy credit entries in the certificate holder's 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 the product (e.g. regional sourcing), the renewable-energy credit entry in the accounting system must also be differentiated according to these qualities. 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 certificate-holder's accounting system are effected upon the sale of the electricity product and its entry in the energy accounting system and/or consumption of the renewable energy. One debit entry may summarise the quantities sold or consumed during a maximum of one month. Various product qualities (e.g. regional sourcing) require quality-specific documentation of debit entries. The quantities of the debit entries depend on the final bills (trade) and/or the meter values (consumption).

4.4.4. Use of forecast values

If no final billing data are available in the accounting period or if reading of electricity meters is only performed once a year, 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.

4.4.6. No double counting

The accounting system must be suitable for excluding double counting of the renewable characteristics as a general principle. See also Section 4.3 above

5. Requirements for renewable energy

5.1. 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 supplied electricity originates from renewable sources of energy must be provided through a guarantee of origin from the respective national register.

If no such national register exists, the origin from a renewable source of energy must be established through:

a. Assessment of generation within the scope of certification of the green electricity product according to the TÜV SÜD standard Generation EE; or

b. Certification of electricity according to the TÜV SÜD standard “Generation EE“; or

c. A standard similar to the TÜV SÜD standard “Generation EE”

5.2. Net energy principle

Only quantities of energy from renewable sources that were verifiably generated according to TÜV SÜD’s net energy principle are recognised. If no such verification is available, generation according to the net energy principle can be established through one of the options set forth in 5.1 hereunder, provided the amount of energy purchased is re-calculated on the basis of TÜV SÜD’s net energy principle. If there are no data on the power consumption of the power station, a flat-rate consumption of 2% must be assumed. If the flat-rate percentage is applied to the power station’s own power consumption, the appropriate proofs must be obtained in addition and cancelled for the green electricity product.

Proofs of origin according to 5.1 for energy from pumped-storage hydropower stations are only accepted where certified according to the TÜV SÜD “Generation EE” certification standard or a similar standard.

5.3. No double counting

5.3.1. Double counting based on support schemes

Quantities of electricity subsidised to support expansion of energy from renewable sources cannot be certified. Given this, electricity for which feed-in remuneration is paid and/or its documentation cannot be accepted. Electricity derived from plants supported by investments and/or the guarantee of origin of this electricity are accepted. Unsubsidised electricity which is sold directly from plants eligible for subsidies can be taken into account. Subsidised quantities of electricity that are physically allocated to the consumers can be recognised on a pro-rata basis and need not be purchased otherwise.

5.3.2. Double counting at the supplier

As a matter of principle, guarantees of origin that are obtained separately from the delivery of electricity are only accepted from countries of origin where qualified electricity disclosure (electricity labelling) is mandatory. Guarantees of origin from countries where electricity labelling is not mandatory will only be recognised if the supplier can furnish proof of a valid method of electricity labelling certified by a recognised third party and in which the feedback of the certificate holder‘s electricity mix (without guarantee of origin) will be included.

5.3.3. Double counting in qualified electricity disclosure (QED)

If green electricity of different qualities was delivered, specific cancellation of the guarantees of origin must be ensured. Either the relevant electricity tariff / green-electricity offer or the relevant end-consumer / quality of green-electricity deliveries must be named explicitly as the purpose of cancellation. Unspecified cancellations of guarantees of origin must be assigned to the residual mix and cannot be used as evidence of green-electricity certification.

5.4. Support requirement

The electricity product must include a support component. There are four permissible options for this purpose:

- New renewables requirement
- Development funds
- Technology mix
- Direct electricity supply / landlord-to-tenant electricity supply

The electricity product must fulfil the following requirements of at least one of the four options above.

5.4.1. Option 1: New renewables requirement[3]

At least 30 % of the energy agreed in the contracts for the delivery of renewable energy is derived from new-generation capacities (new renewables quota). ”New capacity” refers to new plants/installations as defined in the “Generation EEnew” module of the “Generation EE” TÜV SÜD standard (newly developed energy potential, significant plant refurbishment or capacity increase), that have been taken into service no

[3] “Distributor model”

earlier than the years given in the table below. The year in which the new plant/installation is taken into service, which is relevant for its categorisation as a new plant, is determined by the first year of delivery and/or sale according to EE01 of electricity covered by certification in line with the table below:

Year of delivery in case of initial cert. acc. to EE01	Year of commissioning of the supplying plants
2019	2016
2020	2017
2021	2018
2022	2019
2023	2020
2024	2021

Quantities generated by new plants/installations already certified can be replaced by quantities generated in other plants/installations in the following years. These plants/installations must have the same or a later year of commissioning as the replaced plants/installations.

If the quantity of electricity sold increases compared to the previous year, the additional quantity sold must be covered by electricity generated in plants that were taken into service in the same or a later year than that of initial certification. Over-fulfilment of the new renewables quota in the previous year cannot be carried forward to the following year.

The accepted year of commissioning for the new-renewables quota is established at initial certification and does not change in the following years unless the maximum age of new plants is exceeded. The interval between the year of delivery and the year of commissioning of the new plant/installation must not exceed 10 years.

The maximum age of new plants is limited and depends on the following table:

Year of delivery	Year of commissioning of the supplying plants
2018	2008
2019	2009
2020	2010
2021	2011
2022	2012
2023	2013
2024	2014

5.4.2. Option 2: Development funds[4]

To meet the requirements of this option, the certificate-holder must pay at least 0.2 euro cent per kWh of green electricity sold into the support fund. This support rate may be aligned to market development if necessary. However, the applicable support rate will remain unchanged within the first three years following initial certification according to this standard (version 01/2019).

5.4.3. Option 3: Technology mix

To fulfil this option, the following minimum percentages apply for the first year of accounting:

- Hydropower under 2 MW: 15%, or
- Wind power 20 %, or
- Solar energy, geothermal energy, biomass, biogas / biomethane each under 2 MWel: 5%:

The commissioning date of the plants/installations must be later than 1 January 2000.

A mix of the above technologies, taking into account the different weightings, is possible.

[4] "Fund model"

5.4.4. Option 4: Direct electricity supply / landlord-to-tenant electricity supply

The following requirements must be met to fulfil this option:

- At least 30 % of the electricity delivered to end-consumers included in the direct-electricity supply scheme must come from direct-electricity supply.
- The generation plant/installation used for the production of direct-electricity supply must have been commissioned after 1 January 2016.

The surcharge for landlord-to-tenant electricity supply according to Section 21 (3) EEG 2017 is permissible for compliance with option 4.

5.5. Additional support requirement

At least 75 % of any increases in the price of the green-electricity product compared to conventional electricity products and/or increases in price of the green-electricity product that are not justified by the purchase, support or costs of generation and third-party certification of energy from renewable sources must be spent on climate-change projects, in particular the expansion of energy from renewable sources (subsidies).

Other support models are also possible following a case-by-case review, provided they meet the support criteria outlined above.

5.6. Use of subsidies

Subsidies must be invested promptly. Appropriate support projects must be implemented at 1- to 3-year intervals depending on the amount of annual subsidies. The use of subsidies must be governed both by support regulations and a support plan regulating how and when to invest and in which projects. The support plan must be updated annually. Section 5.7 includes a whitelist of support measures.

Proper accounting of the subsidies received and spent must be ensured.

Subsidies realised during certification must be used in accordance with the certification standard even after expiry of the certification.

5.7. Whitelist of support measures

The following support measures meet the requirements of this TÜV SÜD standard as a general principle:

- Establishment of new plants/installation for power generation from renewable sources. These plants may be subsidised by the government, provided the subsidies received minus the ongoing costs of operation are reinvested as subsidies; income from potential surcharges for landlord-to-tenant electricity supply is excluded.
- Establishment of new plants/installations for heat generation using energy from renewable sources
- Rehabilitation of plants that meet the criteria of the TÜV SÜD “Generation EE” standard, “EE new" module
- Purchase and retirement of certificates from recognised climate-change projects (e.g. CER, ERU, Gold Standard, VCS) including plants/installations for the generation of renewable energy; retirement of the certificates required for offsetting must be done by naming the purpose and the period
- Support schemes for heat pumps following energy consultancy
- Support schemes for solar thermal energy
- Support schemes for distributed power-storage systems under 50kWh
- Support schemes for charging systems for electric vehicles (e.g. wall boxes)
- Support schemes for the installation of smart metres at points of delivery (PoDs) with an annual consumption of under 30,000 kWh.
- Establishment of new distributed power-storage systems, provided any share financed by public or other funding bodies accounts for less than 30% of the investment sum.
- Establishment of new electromobility charging points, provided any share financed by public or other funding bodies accounts for less than 50% of the investment sum.
- Research projects in technologies of the future aimed at supporting the further integration of energy from renewable sources into the electricity market (e.g. new storage technologies, intelligent networking/control of

generators and consumers). The funding of research projects must be reviewed and approved in advance by the "Climate and Energy" certification body of Industrie Service GmbH.

Subsidies from support measures may also be spent on government-subsidised plants/ installations (e.g. feed-in tariffs according to the EEG, KEV or Oemag, El-Cert).

However, the plants/installations financed by subsidies must re-invest

- income from the subsidised plants (minus the ongoing operating costs) as subsidies, or
- the invested subsidies within 15 years with a nominal annual interest rate of 3%, or,
- the amount of reasonable rent earned, in the event that the plant was rented out,

in the form of subsidies.

6. Optional modules

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

6.1. Regional Sourcing module

6.1.1 Regional Sourcing Option 1 – Power generation in NUTS-1 region:

To meet the requirements of the Regional Sourcing module, at least 50% of the energy from renewable sources used for the electricity product in the accounting period must have been produced in the same NUTS-1 region where it is consumed. This must be proved by furnishing appropriate guarantees of origin. For these minimum quantities needed to fulfil the Regional Sourcing module, there are no requirements regarding the support component. Fulfilment of the support component outlined in Section 4.4 for the entire quantity of supply is unaffected thereby.

6.1.2 Regional Sourcing Option 2 – Power generation as defined in HkRNDV

To meet the requirements of the Regional Sourcing module, at least 50% of the energy from renewable sources used for the electricity product in the accounting period must have been produced in the same region according to HkRNDV where it is consumed. This must be proved by furnishing appropriate regional guarantees of origin.

6.2. CO_2 Offsetting module

100% of the greenhouse gases caused by the production of electricity from renewable sources are offset by carbon emission reductions (CERs) from recognised climate-change projects. The greenhouse gas emissions caused must be calculated by recognised methods that also take upstream chains into account. The certificates of emission reduction (CERs) for CO_2 offsetting must be contractually assured in advance on the basis of plausible and conservative forecasts. 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 green electricity product and the relevant accounting period. Climate-change projects are considered recognised if certified in the CDM, JI, Gold Standard or VCS systems.

6.3. Physical Delivery module

The Physical Delivery module is based on the assumption that the power plants/installations feed the generated electricity into an electricity balancing account comprising only plants/installations for energy from renewable sources. If this electricity is sold or passed on to traders or distributors, it too needs to be entered into an electricity balancing account which only includes electricity from renewable sources. Green-electricity customers thus must be supplied from a "green" electricity balancing account. Offsetting energy is only permitted up to 15% of the total annual delivery quantity. However, this does not affect the requirement that total electricity delivery to green-electricity customers must be covered by adequate amounts of renewable energy as set forth in Section 5.2.
In contractual terms, the electricity and the guarantees of origin for renewable energy must be marketed together. The total supply chain of power generation plants up to the end-consumer forms part of the certification scope. Swap transactions are not permitted for physical delivery of electricity.