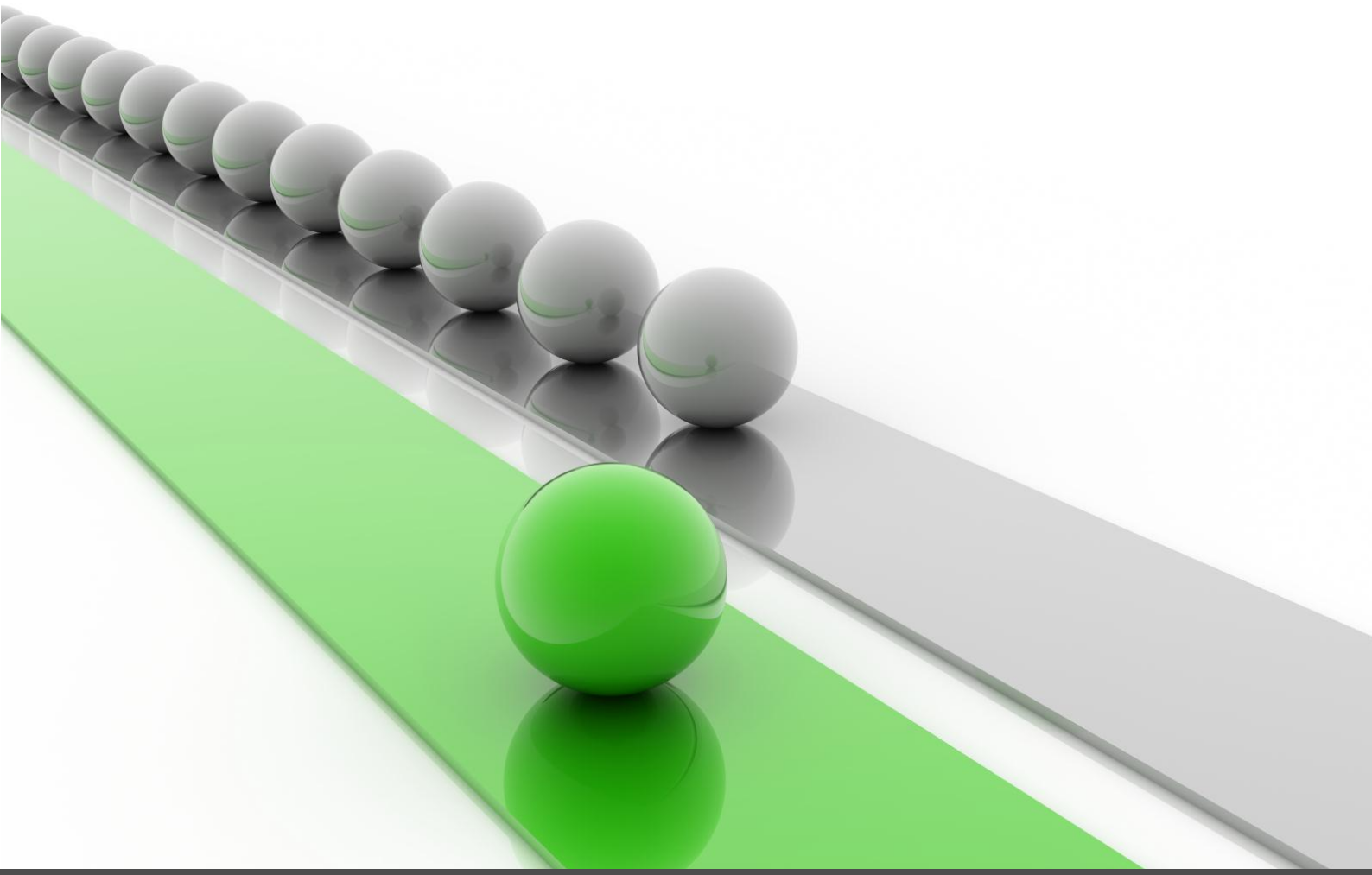

Environmental Report 2012

of the DekaBank Deutsche Girozentrale in accordance with EMS ISO 14001 Guidelines

December 2013

DekaBank

PE INTERNATIONAL
SUSTAINABILITY PERFORMANCE

Title of the study: Environmental Report 2012 of the DekaBank Deutsche Girozentrale in accordance with EMS ISO 14001 Guidelines

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Glossary

Abbreviation	Explanation
AöR	Institution incorporated under public law (German: Anstalt des öffentlichen Rechts)
CO_2e	CO_2-equivalents according to GHG-Protocol (2004)
DGNB	German Sustainable Building Council (German: Deutsche Gesellschaft für nachhaltiges Bauen)
EnEV	Energy Saving Act as part of German Building Legislation (German: Energieeinsparverordnung)
FTE	Full time equivalents
GHG/ THG	Greenhouse Gas / German: Treibhausgas
GRI	Global Reporting Initiative
MA	Employees (German: Mitarbeiter)
NGO	Non-Governmental Organisation
VfU	The Association for Environmental Management and Sustainability for Financial Institutions (German: Verein für Umweltmanagement und Nachhaltigkeit in Finanzinstituten e.V.)

Executive Summary

With this 2012 Environmental Report, DekaBank is presenting its fifth environmental balance since the introduction of an ISO 14001 certified environmental management system in 2009. Part of the environmental management system is an annual environmental programme, in which DekaBank sets environmental targets for its priority action areas and defines measures for their implementation. The environmental balance allows the company to review the effectiveness of these measures, identify current trends in energy and material consumption and spot new potential action areas.

The 2012 Environmental Report includes an environmental assessment and the carbon footprint of the DekaBank locations in Frankfurt/Main. Moreover, a carbon footprint for DekaBank Germany was compiled, as well as a complete, company-wide carbon footprint for DekaBank AöR, including all sites in Germany, Luxembourg and Switzerland.

DekaBank operates a total of four buildings in Frankfurt/Main. Though energy consumption in absolute terms increased slightly in 2012 (+0,5 %), at the same time the number of employees increased by 4 %. This led again to a further reduction of the overall specific energy consumption per employee.

In the last year, a slight reduction of the traffic volume of 1 % was achieved. In the reporting year 2012, the volume of business travel increased again by 1 %. In this context, the simultaneous increase of the number of employees must be taken into consideration as well. The amount of rail travel increased by 12 % to a level similar to 2010. Road travel also increased significantly by 30 % compared to 2011. Only the amount of air travel was reduced by 3 %.

After a year of stagnation in 2012, paper consumption was significantly reduced by 28 %. This was possible especially due to the reduction of paper consumption for advertising matters by 45 %.

After water consumption in Frankfurt/Main had slightly increased in 2011, in 2012 the consumption decreased again slightly by 2 %.

The significant reduction of the waste accumulation in 2011 was continued in 2012. Although the number of employees increased, this reduction by 8 % is a great success.

The CO2 emissions were reduced, although the number of employees increased. The emissions caused by the entire group and the Frankfurt site were reduced by 2.9 % resp. 1.3 %. This means, that the planned reduction of emissions by 5 % was not achieved. Nevertheless, this is still a positive development, as the number of employees increased.

1 Introduction

Corporate responsibility for environmental and climate protection is an important building block for the future competitiveness and long-term success of a company. Environmental protection is a viable part of a company's corporate strategy, and a company's environmental objectives should align with the company's corporate culture and business beyond environmental compliance goals. A sophisticated and proactive environmental policy is not only a best practice but also brings additional value.

DekaBank follows this principle and understands entrepreneurial environmental commitment not as required by law or the market, but rather acknowledges the opportunities arising through implementation of a comprehensive environmental management plan/strategy. Systematic and structured collection and reporting of environmental data is the basis for any forward-looking action. A precise analysis of material and energy flows and their corresponding environmental ramifications does not solely illustrate a company's environmental impact; it also allows market orientation and comparison with competitors. Above all, it reveals future areas of action, and identifies specific abnormalities, particularly high consumption rates, high saving potentials, trends and potential environmental targets.

With the introduction of an ISO 14001 certified environmental management system and the use of industry-specific key performance indicators according to VfU (The Association for Environmental Management and Sustainability for Financial Institutions), DekaBank systematised and standardised its environmental protection efforts. Moreover, DekaBank has committed itself to a continuous improvement process. For the enterprise-wide collection, storage and monitoring of data, DekaBank has employed the SoFi software solution, a centralised sustainability management platform. SoFi allows company-wide data collection and reporting over time, enables simplified and accelerated data organisation and provides quality assured and complete data, and thus serves as the basis of the annual environmental report.

With an annual environmental balance, DekaBank regularly monitors its environmental programme and the progress of the implemented activities. Furthermore, resource and cost savings are quantified and the improved performance of the company is measured.

This 2012 Environmental Report documents the environmentally relevant energy and material flows from the reporting year, discloses their development since 2009 and states the resultant carbon footprints indicated in CO_2 equivalents (CO2e). The results in this report relate primarily to the DekaBank locations in Frankfurt and, due to data availability, in a few cases to DekaBank Germany and company-wide to DekaBank AöR.

The successes resulting from the environmental programme are presented and further actions are recommended.[1]

[1] According to GHG-Protocol, five further significant climate relevant gases in addition to CO_2 are understood under the term CO_2-equivalent (CO_2e): methane (CH_4), nitrous oxide (N_2O), sulphur-hexafluoride (SF_6) and two groups of fluoride-hydro carbons (PFCs and HFCs). The terms CO2 emissions and GHG emissions will hereafter be used synonymously.

2 Key Topics and Context of 2012 Reporting

In 2012, DekaBank carried out its continuous improvement process by adopting a new environmental programme. Ongoing actions from the previous year were maintained and new environmental targets and additional measures were derived from the results of the previous environmental report.

Due to increasing demand, DekaBank has continuously expanded its offer of sustainable products for retail investors since 2009. With the Deka-Nachhaltigkeit (Deka Sustainability) product series and the sustainable endowment fond Balance, customers have the possibility to invest in equity, bonds and mixed funds that meet economical, ecological and social criteria.

Reducing **energy consumption** remained in focus. In addition to electricity saving measures, such as gradual substitution of light sources by LED lamps, the installation of motion detectors and further improvements in building efficiency, measures specifically for sustainable procurement in various areas were put in place. Furthermore, an EV charging station was set up in the Trianon building in order to promote e-mobility. Since mid-2012, courier services in Luxembourg have been realised with electric Smarts.

In the meantime, two of the four buildings in Frankfurt received a LEED certification. The Trianon and the Skyper building received a LEED Gold certificate.

In 2012, a very positive decision was made. Thereby, it is planned that, from 2013 on, 100 % of the electricity consumption in Luxembourg and 25 % of the electricity consumption in Frankfurt shall be covered by electricity generated from certified renewable power sources.

In order to further reduce the environmental impacts of paper consumption and mail distribution, it is planned to continue the successful measures of the past. Furthermore, light 70 gram printer and copy paper has been used. Moreover, major information activities were launched in order to reduce colour copies and colour printouts. Other projects for **reducing paper consumption** are continuously planned.

Business travel has potential for improvement. In this context, two aspects should be changed. Firstly, short-haul flights and individual transport should be substituted by rail travel. Secondly, the use of fuel-efficient vehicles must be intensified.

The **stakeholder dialogue on sustainability issues** has also been continued. The “Sustainability Wiki” platform informs employees and collects their ideas. DekaBank also promotes environmental and sustainability issues through its membership in associations and federations. In 2014, many activities will take place according to the new GRI standard, G4, and the therein requested stakeholder engagement.

3 Scope and Basic Data

3.1 Locations

This environmental balance covers the four DekaBank buildings situated in Frankfurt/Main (Trianon, Prisma, TA 10 and Skyper). Due to data availability, the scope is different in the two subject areas: paper consumption and business travel. The indicators for paper consumption apply to all sites in Germany. Correspondingly, for related data, the total number of employees of all German DekaBank locations was considered. Data on business travel were available for the entire company, covering the German sites and the sites in Luxembourg and Switzerland.

CO_2 emissions have been calculated for the Frankfurt site, as well as for DekaBank Germany and the entire Deka Group with the sites in Germany, Luxembourg and Switzerland.

The few data gaps were filled with extrapolated values, in order to ensure data completeness and to comply with environmental management and CO_2standards (e.g. VfU indicators, GHG Protocol).

3.2 Building Floor Area

The total floor area (gross floor area) is subdivided into the four buildings considered, in Table 3-1. The data, provided by Real Estate Management, refer to 2012. Compared to the previous year, only the used gross floor area of the Trianon ML 16 building increased by 2,600 m^2, due to additional space renting. All further floor area remained constant.

Following the recommendations of the VfU, gross floor areas are not used as a reference figure for relative indicators at a site or group level. Nevertheless, they are used for internal data analysis and as a reference parameter for the analysis of energy consumption for comparison of buildings.

Table 3-1 Gross Floor Area By Buildings (Frankfurt)

	Value	Portion
Trianon ML16	35,960 m²	33.4%
Prisma HS55	47,000 m²	43.6%
TA 10	14,443 m²	13.4%
Skyper TA 1	10,310 m²	9.6%

3.3 Employees

The employee numbers were provided by the Human Resources department **and** may differ from the numbers referred to in the financial report for methodological reasons[2]. Similarly to the building floor area, the employee numbers reflect the values recorded at the end of the year. In the services sector, they are the most important reference value for the compilation of relative environmental indicators.

In 2012, the number of employees slightly increased by 4 % compared to the previous year. After the number of employees rose disproportionately in the TA 10 building in the previous year, this year, it remained constant. In the other buildings, the increase in employee number was between 2 % (Trianon ML16 building) and 15 % in the Skyper TA 1 building (see Table 3-2).

For the key figures in paper consumption, business travel and CO_2 emissions - due to the different system boundaries as referred to in Section 3.1 - employees working outside the Frankfurt location were also considered. They will be indicated in each respective section. The total number of employees has slightly increased.

Table 3-2 Distribution of Employees Between the Individual Buildings

	Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012	
	Employees	Deviation to 2008	Employees	Deviation to 2009	Employees	Deviation to 2010	Employees	Deviation to 2011
Trianon ML16	1,330	-1 %	1,276	-4 %	1,342	5 %	1,363	2 %
Prisma HS55	1,115	-5 %	1,171	5 %	1,189	2 %	1,241	4 %
TA 10	37	23 %	30	-19 %	72	140 %	72	0 %
Skyper TA 1	331	-1 %	337	2 %	348	3 %	401	15 %
Total	**2,813**	**-3 %**	**2,814**	**0 %**	**2,951**	**5 %**	**3,077**	**4 %**

Due to the increased employee number and the expanded floor area in the Trianon building, the floor area available per employee has changed as well.

[2] Conforming to the demands of the VfU, employee numbers are indicated as Full Time Equivalents (FTE) whereby part-time employees are added up to a 100 % basis. Trainees, interns and external employees who are regularly present in the buildings are also taken into account, as they are also a source of environmental effects. In contrast to the normal practice in financial reports, employees on maternity leave and ”parent–time” are not considered.

Table 3-3 Floor Area per Employee According to Buildings

	Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012	
Trianon ML16	25	m²/FTE	26	m²/FTE	25	m²/FTE	26	m²/FTE
Prisma HS55	42	m²/FTE	40	m²/FTE	40	m²/FTE	38	m²/FTE
TA 10	404	m²/FTE	481	m²/FTE	201	m²/FTE	201	m²/FTE
Skyper TA 1	31	m²/FTE	31	m²/FTE	30	m²/FTE	26	m²/FTE

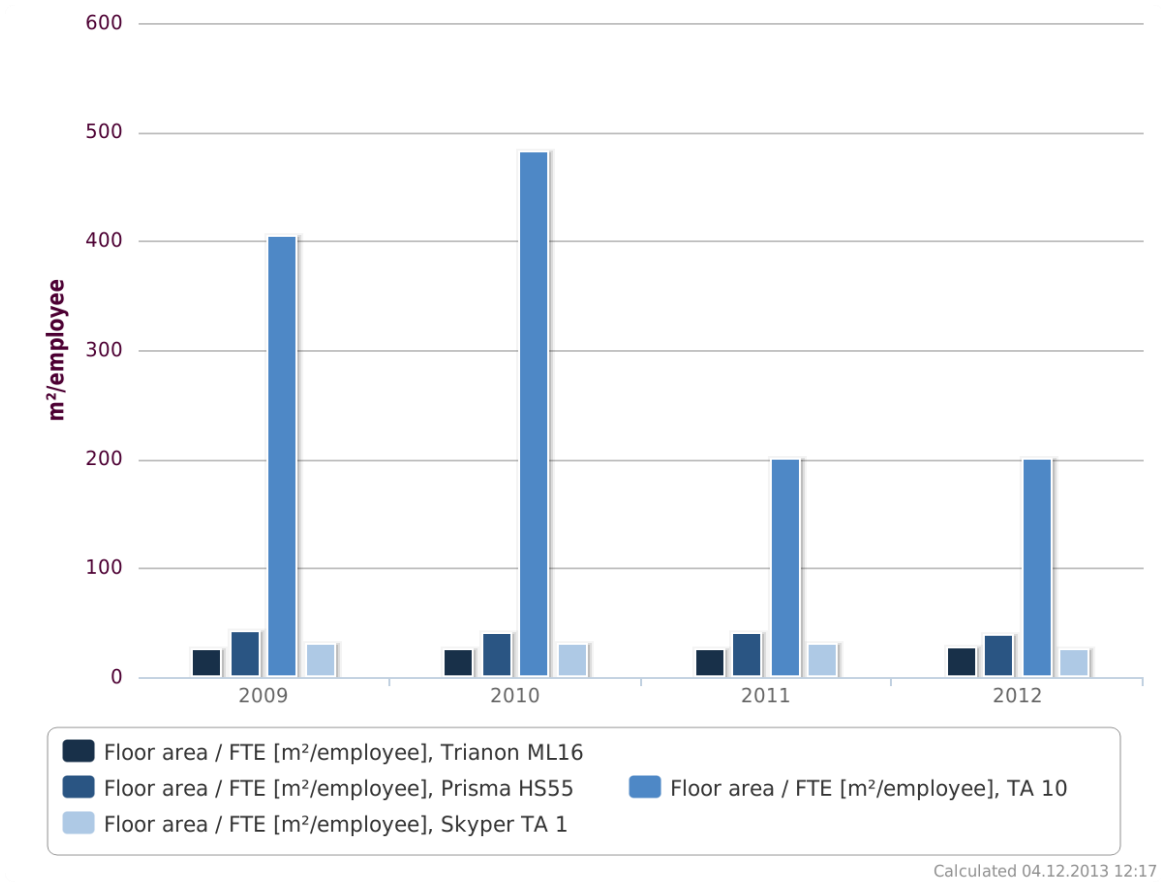


Figure 1: Floor Area per Employee According to Buildings in m²/FTE

4 Environmental Balance – Energy and Material Flows

The environmental balance follows the suggestions of the VfU. Content and structure of these recommendations align with the Global Reporting Initiative (GRI) guidelines, the internationally recognised standards for sustainability reporting. The order of the environmental topics in the balance reflects their relevance. CO_2emissions resulting from energy and material consumption are listed in Section 5.

4.1 On-site Energy

Besides traffic, energy consumption causes by far the most significant, direct environmental impacts of a non-manufacturing company. Financial service providers consume large amounts of electricity for data processing, lighting, air conditioning, as well as fossil fuels or district heating to heat the buildings. Potential savings result from the use of energy-efficient technologies and environmentally friendly energy carriers, as well as constructional measures and constant measures to promote energy-saving behaviour of the employees.

4.1.1 Data Sources, Data Resolution and Corrections

The reporting was based on the real consumption data from 2012 for the four considered buildings.

4.1.2 Results and Interpretation

The majority of energy is consumed in the Trianon and Prisma buildings (see Table 4-1). Compared to the Prisma building, the Trianon ML16 building shows a significantly higher proportion of district heating than electricity consumption.

Energy consumption in building TA 10 is relatively high due to the large area of space even though only a few employees currently work there.

Table 4-1 Energy Consumption By Energy Carrier in 2012

	Trianon ML16	Prisma HS55	TA 10	Skyper TA 1
Electricity	21,557 GJ	16,555 GJ	1,300 GJ	4,326 GJ
District heating	18,987 GJ	9,123 GJ	5,104 GJ	945 GJ
Emergency power diesel	32 GJ	32 GJ	22 GJ	2 GJ
Total	**40,576 GJ**	**25,709 GJ**	**6,426 GJ**	**5,273 GJ**

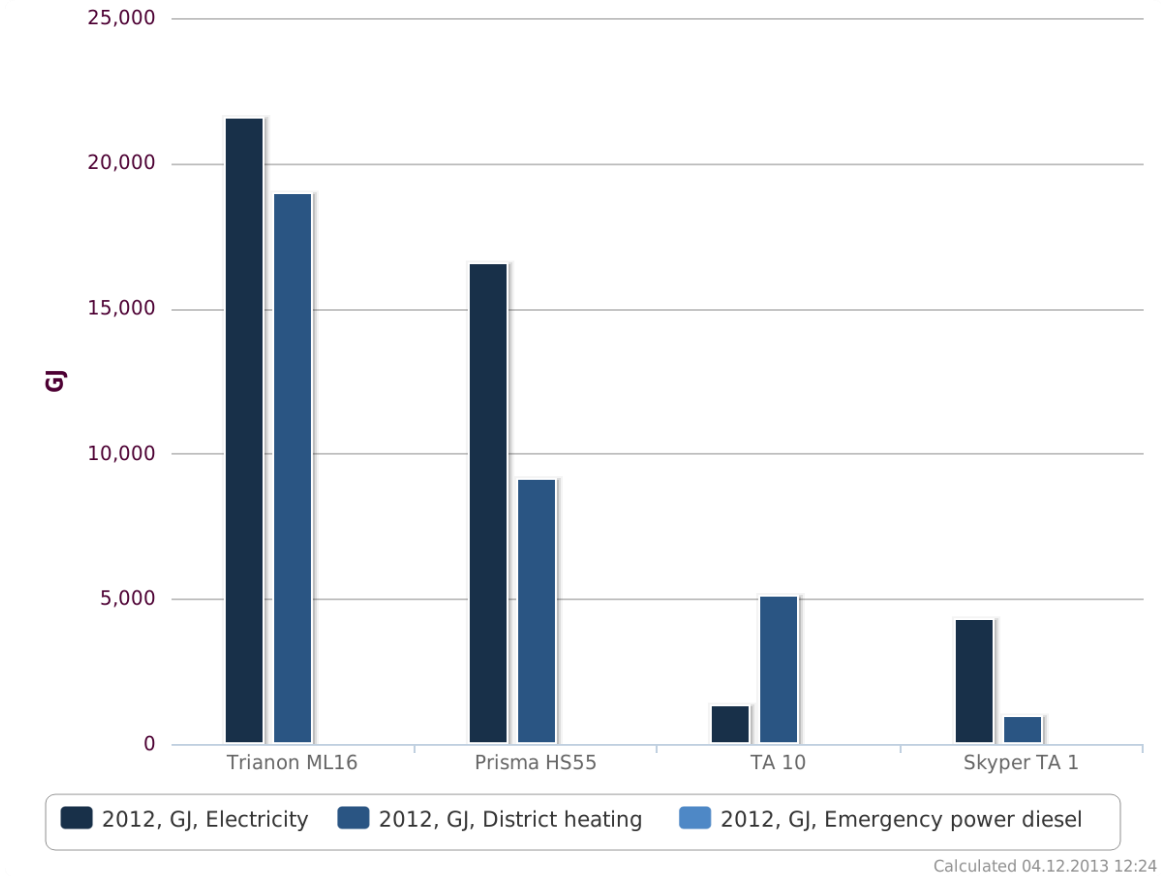


Figure 2: Energy Consumption By Energy Carrier in 2012[3]

The TA 10 and Skyper TA 1 buildings only contribute to approximately 15 % of the overall energy consumption. In absolute terms, the energy consumption in the years 2011 and 2012 increased only minimally by 2 % respectively 0.5% (see Table 4-2).

Table 4-2 Development of Total Energy Consumption

	Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012	
	GJ	Deviation to 2008	GJ	Deviation to 2009	GJ	Deviation to 2010	GJ	Deviation to 2011
Trianon ML16	40,828	-1 %	39,195	-4 %	40,333	3 %	40,576	1 %
Prisma HS55	25,942	1 %	25,365	-2 %	23,997	-5 %	25,709	7 %
TA 10	8,970	-26 %	6,151	-31 %	8,267	34 %	6,426	-22 %
Skyper TA 1	5,126	-4 %	5,121	-0 %	5,034	-2 %	5,273	5 %
Total	**80,867**	**-4 %**	**75,833**	**-6 %**	**77,631**	**2 %**	**77,984**	**0.5 %**

[3] Due to the relatively low consumption of emergency power diesel, the figure shows only the electricity and district heating consumption.

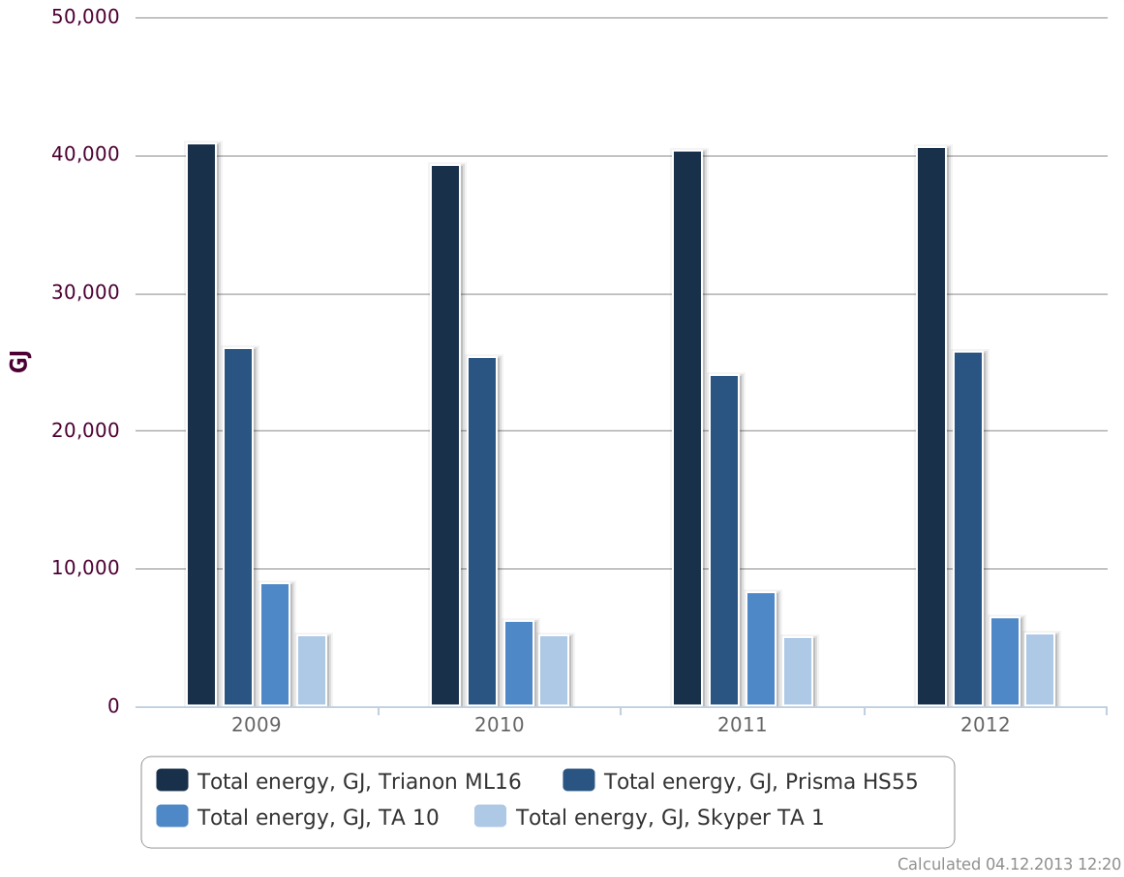


Figure 3: Development of Total Energy Consumption

In terms of environmental performance of DekaBank, the development of the relative values is of higher significance than the total energy consumption. Table 4-3 shows a significant decline in total energy consumption relative to the number of employees. In the TA 10 and Skyper TA 1 buildings, a significant reduction of the specific energy consumption in the double-digit percentage was achieved compared to the previous year.

Table 4-3 Development of Relative Total Energy Consumption per Employee

	Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012	
	GJ/FTE	Deviation to 2008	GJ/FTE	Deviation to 2009	GJ/FTE	Deviation to 2010	GJ/FTE	Deviation to 2011
Trianon ML16	22.3	0.5 %	22.3	0.1 %	21.6	-3.0 %	21.4	-1.3 %
Prisma HS55	23.3	6.4 %	21.7	-6.9 %	20.2	-6.8 %	20.7	2.6 %
TA 10	242.4	-40.3 %	205.0	-15.4 %	114.8	-44.0 %	89.2	-22.3 %
Skyper TA 1	9.0	-4.7 %	8.7	-3.2 %	8.0	-8.4 %	6.6	-16.5 %

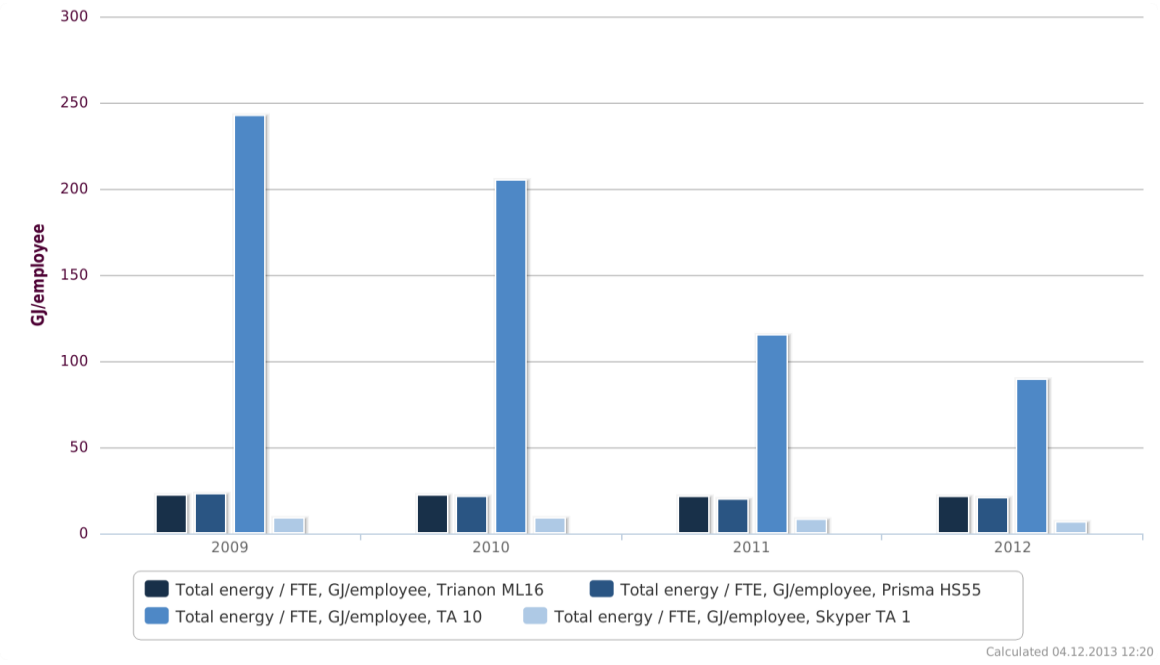


Figure 4: Development of Relative Total Energy Consumption per Employee

Corresponding to the reduction of the total energy consumption, the specific electricity consumption per employee (see Table 4-4) could be reduced as well.

Table 4-4 Development of Relative Electricity Consumption per Employee

	Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012	
	GJ/FTE	Deviation to 2008	GJ/ FTE	Deviation to 2009	GJ/ FTE	Deviation to 2010	GJ/ FTE	Deviation to 2011
Trianon ML16	16.7	0.76 %	16.8	0.33 %	16.1	-3.97 %	15.8	-1.75 %
Prisma HS55	15.3	5.37 %	14.4	-5.88 %	14.1	-1.89 %	13.3	-5.60 %
TA 10	137.7	-46.22 %	82.6	-40.03 %	53.9	-34.67 %	18.1	-66.53 %
Skyper TA 1	13.1	-3.29 %	12.8	-2.20 %	12.1	-5.70 %	10.8	-10.87 %

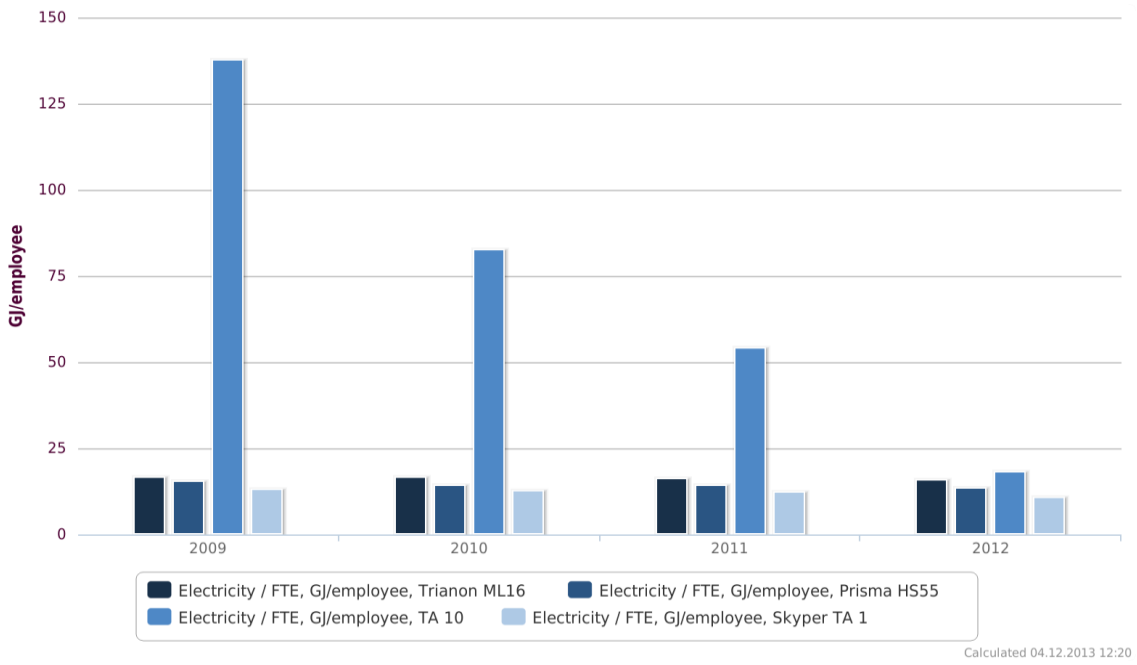


Figure 5: Development of Relative Electricity Consumption per Employee

Since the gross floor area in relation to the relatively small number of employees is quite large, values for energy consumption and electric power consumption per employee in the TA 10 building were particularly high in the last years. However, the electricity consumption per employee in this building has continuously declined since 2009. Meanwhile the number of employees in this building significantly rose between 2010 and 2011, it remained constant during the past two years. Therefore, significant electricity savings were achieved in 2012. In 2012, the specific electricity consumption of the buildings was between 10.8 and 18.1 GJ/MA. On average, this represents a reduction compared to the previous year. Compared to the previous year, the specific total energy consumption per

area could be reduced in two buildings, but slightly raised in both other buildings (see Table 4-5). Specific district heating consumption in 2012 increased in all buildings except for the Trianon ML16 building (see Table 4-6) with a slight decrease of 6 %. The Skyper building shows the lowest district heating consumption and almost achieves Passive House standards (<15 kwh/m²). The relative consumption value of the Trianon building, by contrast, is the largest and exceeds the value of the Skyper building by a factor of six.

Table 4-5 Development of Relative Total Energy Consumption per m²

	Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012	
	GJ/m²	Deviation to 2008	GJ/m²	Deviation to 2009	GJ/m²	Deviation to 2010	GJ/m²	Deviation to 2011
Trianon ML16	1.23	-1.02 %	1.18	-4 %	1.21	2.90 %	1.13	-6.83 %
Prisma HS55	0.55	0.94 %	0.54	-2.22 %	0.51	-5.40 %	0.55	7.14 %
TA 10	0.60	-26.34 %	0.43	-29.06 %	0.57	34.42 %	0.45	-22.28 %
Skyper TA 1	0.50	-4.24 %	0.50	-0.09 %	0.49	-1.71 %	0.51	4.75 %

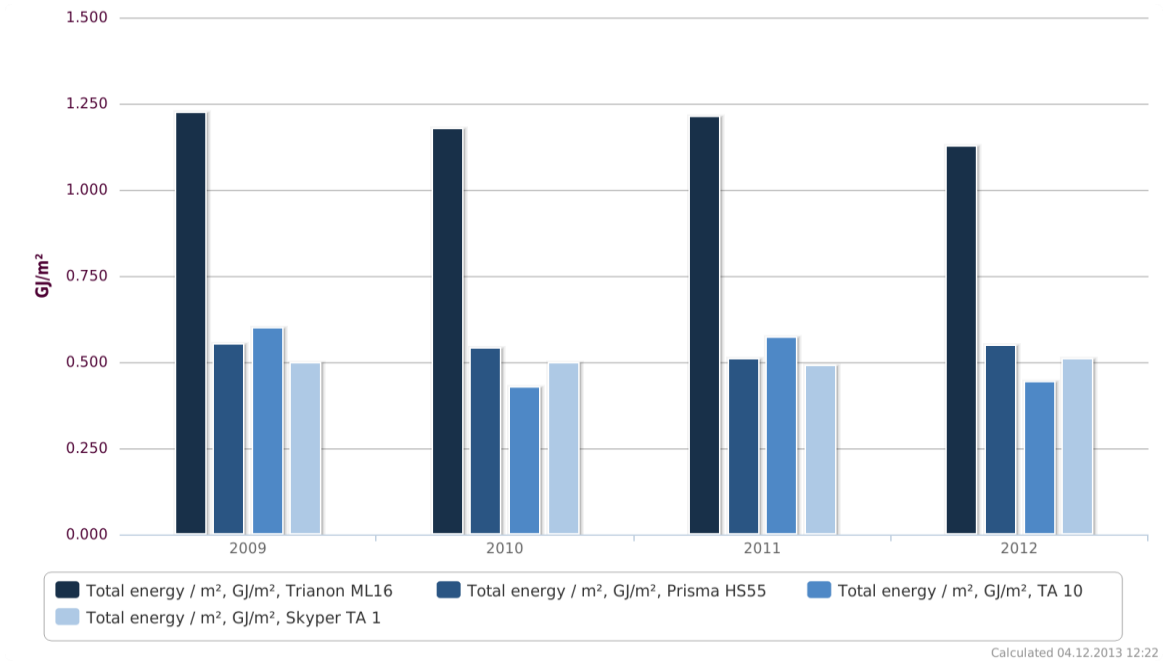


Figure 6: Development of Relative Total Energy Consumption per m²

Table 4-6 Development of Relative District Heating Consumption per m²

	Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012	
	GJ/m²	Deviation to 2008	GJ/m²	Deviation to 2009	GJ/m²	Deviation to 2010	GJ/m²	Deviation to 2011
Trianon ML16	0.56	-1.41 %	0.53	-4.06 %	0.56	5.17 %	0.53	-5.94 %
Prisma HS55	0.19	2.82 %	0.18	-4.24 %	0.15	-15.40 %	0.19	27.44 %
TA 10	0.26	-13.87 %	0.25	-1.98 %	0.30	19.36 %	0.35	16.95 %
Skyper TA 1	0.08	-1.47 %	0.08	1.79 %	0.08	3.28 %	0.09	15.25 %

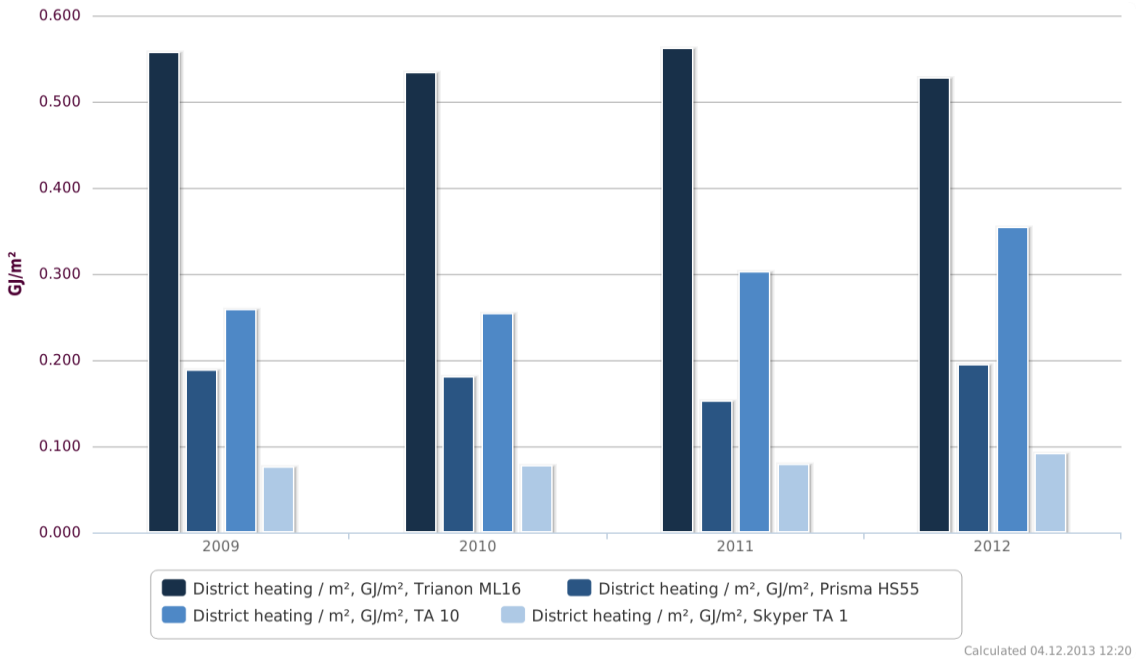


Figure 7: Development of Relative District Heating Consumption per m²

4.1.3 Recommendations

- Energy efficiency is becoming increasingly important. In this context, an energy management system certified to DIN EN 50001 provides a tool to detect further ecological weak points and mobilise saving potentials.
- Since DekaBank's indirect CO_2emissions[4] are primarily due to electricity consumption, a switch to electricity generated from renewable power sources would significantly reduce these emissions. From 2013 on, a share of 25 % of electricity certified by the Green Electricity Label (Grüner Strom Label) was purchased for all locations in Frankfurt/Main. This will significantly reduce indirect CO_2emissions.
- The substitution of 50W halogen lamps by 4W LED lamps in the Trianon building shall be consistently maintained and also extended to the other buildings.

[4] For explanations on indirect emissions, see chapter 5.1.

- For improving both internal and external benchmarks, consumption figures for further locations should be available. The energy performance requirements by EnEV (Energy Saving Act as part of the German Building Legislation) or the certification standards of the German Sustainable Building Council (DGNB) can be used as a basis for an adequate performance measurement system.
- Many adjustments in terms of building efficiency were already made. For future modifications or renovations of buildings, incorporating sustainability aspects during the planning and construction stages and further involving the purchasing department are essential.
- Future energy saving measures can be even better prioritised and their results differentiated and presented by utilising the comprehensive tools of the SoFi sustainability software that is already employed.

4.2 Business Travel

In a globalised world, mobility is an important basic requirement for the success of a service providing company, but, at the same time, it is an important environmental aspect of its operation. Air emissions due to the combustion of fossil fuels are the major environmentally relevant emissions related to business travel. The biggest impact is caused by air travel, followed by road and rail travel. Mobility should stay a major concern, also because of the current climate debate and because business travel always leads to a greater or lower loss of productive time. Alternative mobility concepts can include a targeted selection of environmentally friendly means of travel or a substitution of business travel with modern video and IT technologies and, therefore, lead to an improvement of the climate balance in the long run.

4.2.1 Data Sources, Data Resolution and Corrections

A breakdown of business travel activities to the site level was not possible and, therefore, the data refer to the entire Deka Group. This includes the sites in Luxembourg, Switzerland and all of Germany. Thus, a benchmark comparison covering all sites is not possible.

The following staff numbers for the locations in Germany, Switzerland and Luxembourg were considered in this context:

2009: 3.729 FTE
2010: 3.724 FTE
2011: 3.997 FTE
2012: 4.068 FTE

When analysing the road kilometres travelled, employee vehicles that were used for business-related travel were considered in addition to company cars. However, the proportion of business-related travel of the total of kilometres travelled had to be estimated. A general proportion of 60 % was assigned.

4.2.2 Results and Interpretation

In the past, DekaBank's total traffic volume continued to grow every year. However, for the first time in years, a slight reduction of kilometres travelled was achieved in 2011. In 2012, it increased again by 9 %. Only air traffic volume decreased slightly by 3 %. While air traffic volume decreased, rail (12 %) and road travel (30%) increased (see Table 4-7). The comparatively large distance travelled by air was mainly caused by long-haul flights. In the final analysis, the proportion of air travel contributed 50 % (-6 %) to the total traffic volume, while almost one third of the kilometres were travelled by car. The long-haul flights are mainly due to increasing business activities outside Europe. Rail travel contributes only 13 % to the total traffic volume (see Table 4-8). In conclusion, the business travel area still holds great potential for shifting to public means of transports and also for absolute reduction.

Table 4-7 Development of Total Business Travel By Means of Transport

	Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012	
	km	Deviation to 2008	km	Deviation to 2009	km	Deviation to 2010	km	Deviation to 2011
Rail travel	3,496,171	26 %	2,745,956	-21 %	2,420,000	-12 %	2,714,248	12 %
Road travel	5,665,846	1 %	6,070,742	7 %	6,000,741	-1 %	7,799,174	30 %
Air travel	8,886,138	0 %	10,544,559	19 %	10,808,157	2 %	10,499,083	-3 %
Total	**18,048,155**	**5 %**	**19,361,257**	**7 %**	**19,228,898**	**-1 %**	**21,012,505**	**9 %**

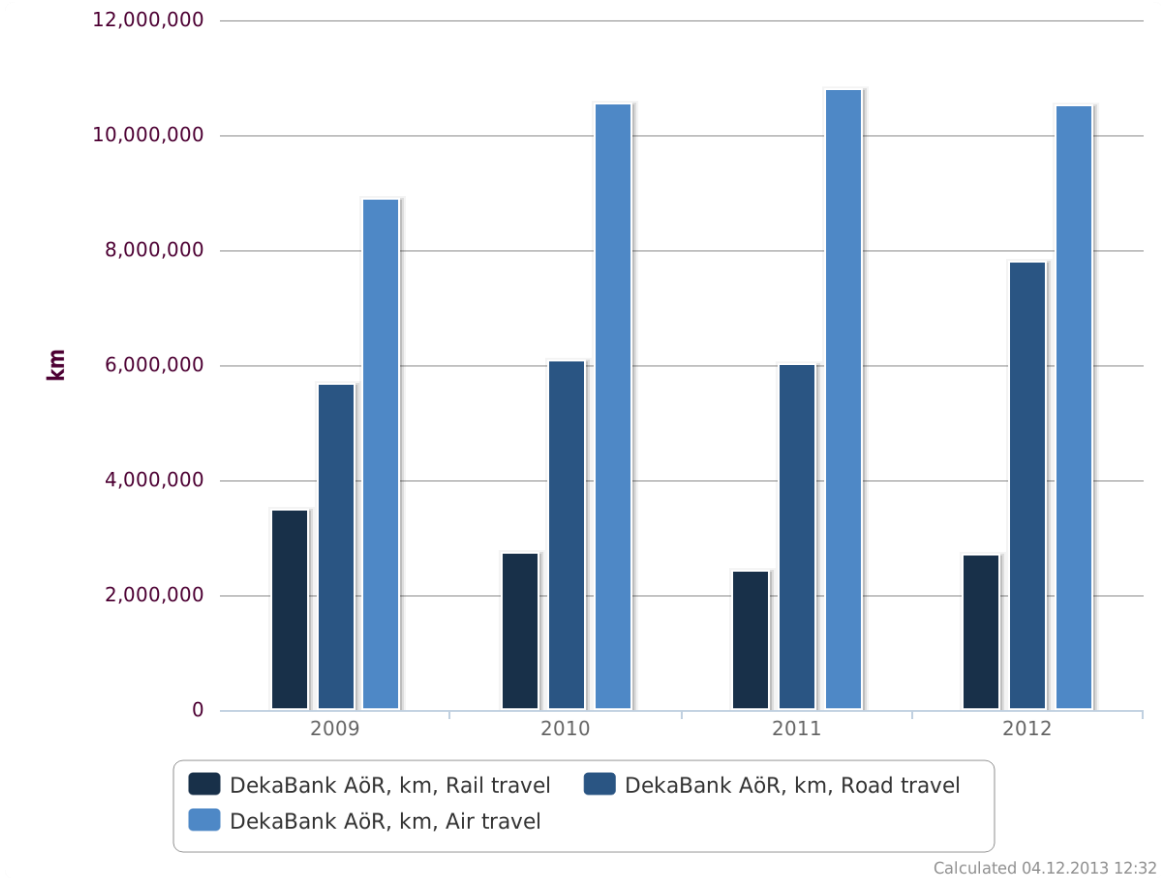


Figure 8: Development of Total Business Travel By Means of Transport

Table 4-8 Development of Modal Split of Total Business Travel

	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Percentage of air travel	49 %	54 %	56 %	50 %
Percentage of rail travel	19 %	14 %	13 %	13 %
Percentage of road travel	31 %	31 %	31 %	37 %

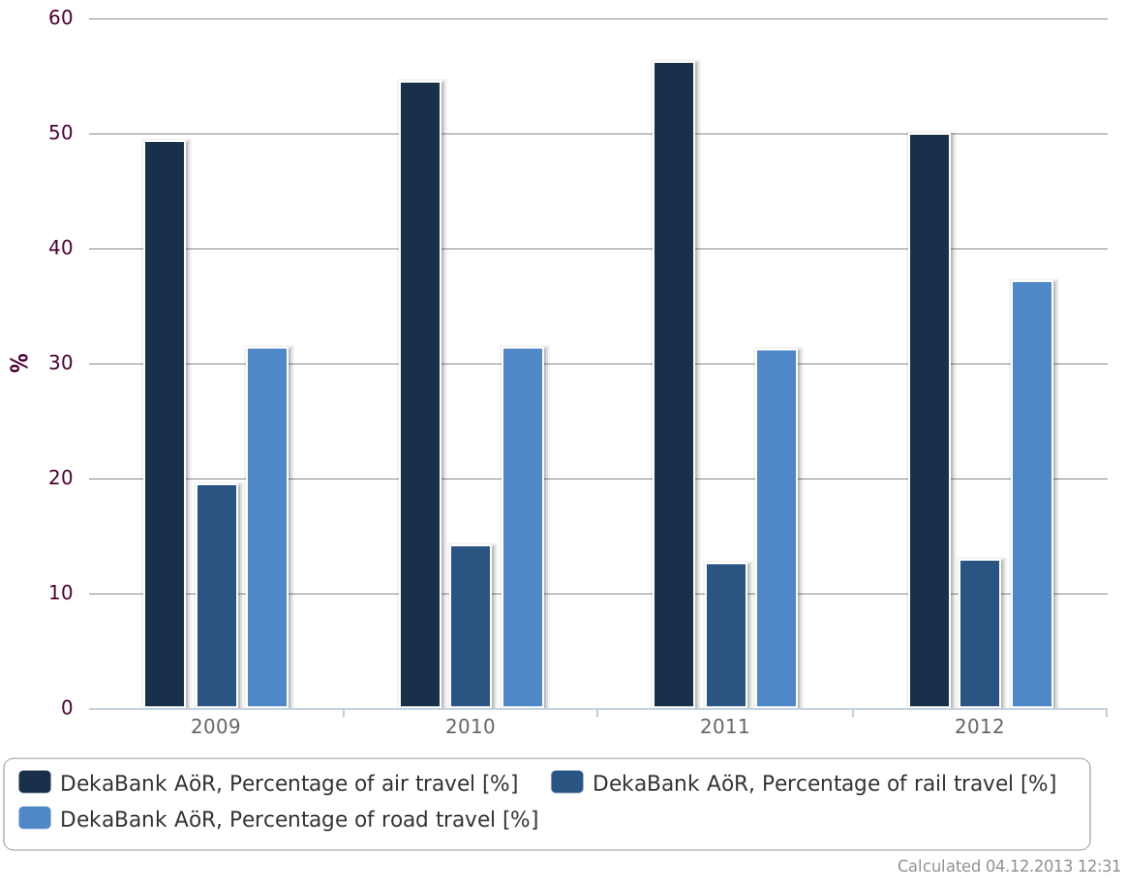


Figure 9: Development of Modal Split of Total Business Travel

4.2.3 Recommendations

Efforts to reduce business travel should remain an area of focus. In this context, it would be very senseful to set targets for the transport sector for the coming years. It should be intended to increasingly shift road travel to rail. Since mobility remains a basic prerequisite for the success of a financial institution such as DekaBank, all feasible and promising measures must be coordinated instead of single measures being followed, but without restricting business activities and flexibility of the employees. Apart from the substitution of air travel by rail travel, the use of road travel offers further potential to increase efficiency. Besides the purchase of vehicles with alternative powertrains, the training of employees on energy efficient driving behaviour should remain another measure to efficiently use the existing vehicle fleet.

As of April 2013, business travel by rail of the DekaBank employees automatically becomes CO_2 neutral. This is a further measure to achieve the annual objective of emission reduction. Telephone conferences and video conference technologies lead to a reduction of travel activities and thus contribute to a further emission reduction.

Further measures could be:

- Collecting data about business travel in terms of locations, including potential information about purposes and user groups.
- Potential Analysis of the need for action.
- Defining potential differentiated environmental goals (e.g. traffic performance, proportion of means of transport, environmental impacts, etc.)
- It would be also possible to create a practicable package of measures.
    - Further optimisation of the business travel management
    - Incentive programme for controlling means of transport (bonus system for environmentally friendly travel in Germany or neighbouring European countries)
    - Compensatory measures (e.g. carbon-neutral air and road travel)
    - Incentivising employees from the same region of residence to car-pool (offer lifts on the Intranet)
    - Maintain the fuel saving trainings for outdoor staff
    - Further include specifically climate-friendly models in the selection when renewing the vehicle fleet

4.3 Paper Consumption

Paper consumption is a crucial factor for service providers. Environmental impacts of paper consumption are diverse and affect the entire product life cycle. Environmental impacts especially arise in the production phase from forestry, paper production and the associated consumption of process water, energy and chemicals, as well as the accumulation of waste water and waste. These consequences can be mitigated by intensifying the use of recycled paper. Although electronic data processing and the concept of a paperless office have been developed further, paper consumption of financial service providers has not yet decreased as expected.

4.3.1 Data Sources, Data Resolution and Corrections

Figures on paper consumption apply to DekaBank Germany. Therefore the following employee numbers from the remaining sites in Germany were additionally taken into account:

2009: 517 FTE
2010: 523 FTE
2011: 558 FTE
2012: 509 FTE

The sum total number of employees for all locations in Germany:

2009: 3.330 FTE
2010: 3.337 FTE
2011: 3.509 FTE
2012: 3.586 FTE

Key paper consumption figures per employee per day are based on 250 working days according to VfU.

4.3.2 Results and Interpretation

In 2012, paper consumption decreased by 28 % compared to the previous year (see Table 4-9). After only a slight reduction of 1 % was achieved in 2011, this year's value represents a continuation of the positive trend of recent years.

The highest share of paper consumption lies at 45 % for advertising matters and publications, where the biggest savings were achieved (-45 %). Approximately the same share of paper consumption is due to the use of copy paper, which was reduced by 1 %. Unlike in previous years, as of 2010, a distinction between forms and copy paper was no longer made and both values were merged. The use of letterhead and envelopes sharply increased (30%) in 2011 due to an increase in letterhead ordering, but it was slightly reduced again in 2012 (see Table 4-9).

Table 4-9 Development of Total Paper Consumption by Categories

	Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012	
	t	Deviation to 2008	t	Deviation to 2009	t	Deviation to 2010	t	Deviation to 2011
Letterhead, blank paper, envelopes	85	-7 %	45	-47 %	58	30 %	59	1 %
Forms	150	16 %	*	*	*	*	*	*
Copy paper (general stationery)	172	-7 %	256	49 %	229	-10 %	226	-1 %
Advertising matters / publications	518	-29 %	432	-17 %	441	2 %	242	-45 %
Total	**926**	**-18 %**	**733**	**-21 %**	**728**	**-1 %**	**527**	**-28 %**

* According to the competent department, forms are included in the copy paper category.

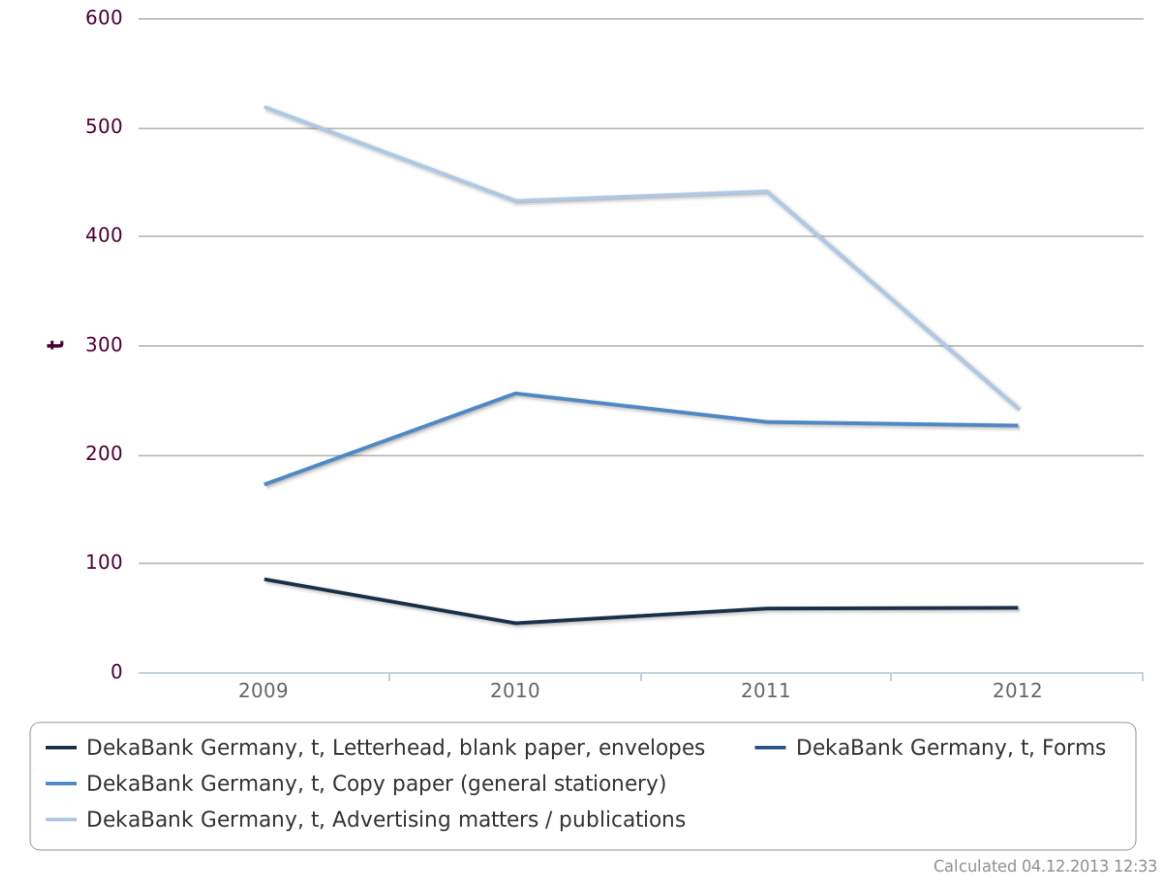


Figure 10: Development of Total Paper Consumption by Categories

The reduction in copy paper consumption combined with an increasing number of employees proves the success of the ambitious commitment of DekaBank and its staff and the reduction in office paper indicates a sensitive utilisation of paper and the reduction in office paper indicates a sensitive utilisation of paper.

This is also confirmed by the specific consumption per employee, where copy paper consumption was again reduced (-4 %). The total paper consumption per employee is almost 30 % below the value of the previous year (see Table 4-10). Compared to 2009, paper consumption per employee in 2012 was reduced by almost 50 %.

Table 4-10 Development of Paper Consumption per Employee by Categories

	Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012	
	kg/ FTE	Deviation to 2008	kg/ FTE	Deviation to 2009	kg/ FTE	Deviation to 2010	kg/ FTE	Deviation to 2011
Letterhead, blank paper, envelopes	26	-1 %	13	-48 %	17	24 %	16	-1 %
Forms	45	23 %	*	*	*	*	*	*
Copy paper	52	-2 %	77	48 %	65	-15 %	63	-4 %
Advertising matters	156	-24 %	130	-17 %	126	-3 %	67	-46 %
Total	**278**	**-13 %**	**220**	**-21 %**	**208**	**-5 %**	**147**	**-29 %**

* According to the competent department, forms are included in the copy paper category.

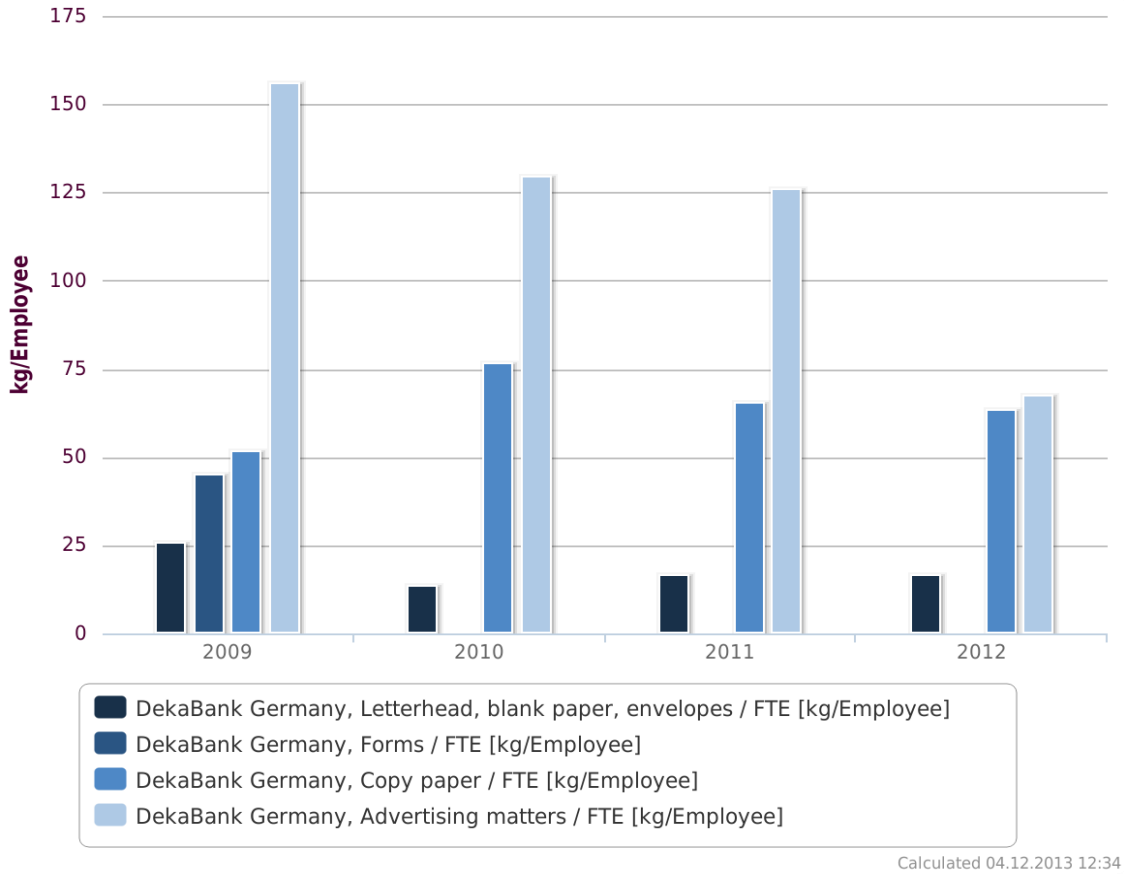


Figure 11: Development of Paper Consumption per Employee by Categories

The development of paper consumption per employee and day derives from the development of paper consumption per employee (see Table 4-11).

Table 4-11 Development of Paper Consumption per Employee and Day by Categories

	Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012	
Letterhead, blank paper, envelopes	0.102	kg/(FTE*d)	0.054	kg/(FTE*d)	0.066	kg/(FTE*d)	0.066	kg/(FTE*d)
Forms	0.180	kg/(FTE*d)	*	*	*	*	*	*
Copy paper	0.207	kg/(FTE*d)	0.307	kg/(FTE*d)	0.262	kg/(FTE*d)	0.252	kg/(FTE*d)
Advertising matters	0.623	kg/(FTE*d)	0.518	kg/(FTE*d)	0.503	kg/(FTE*d)	0.270	kg/(FTE*d)

* According to the competent department, forms are included in the copy paper category.

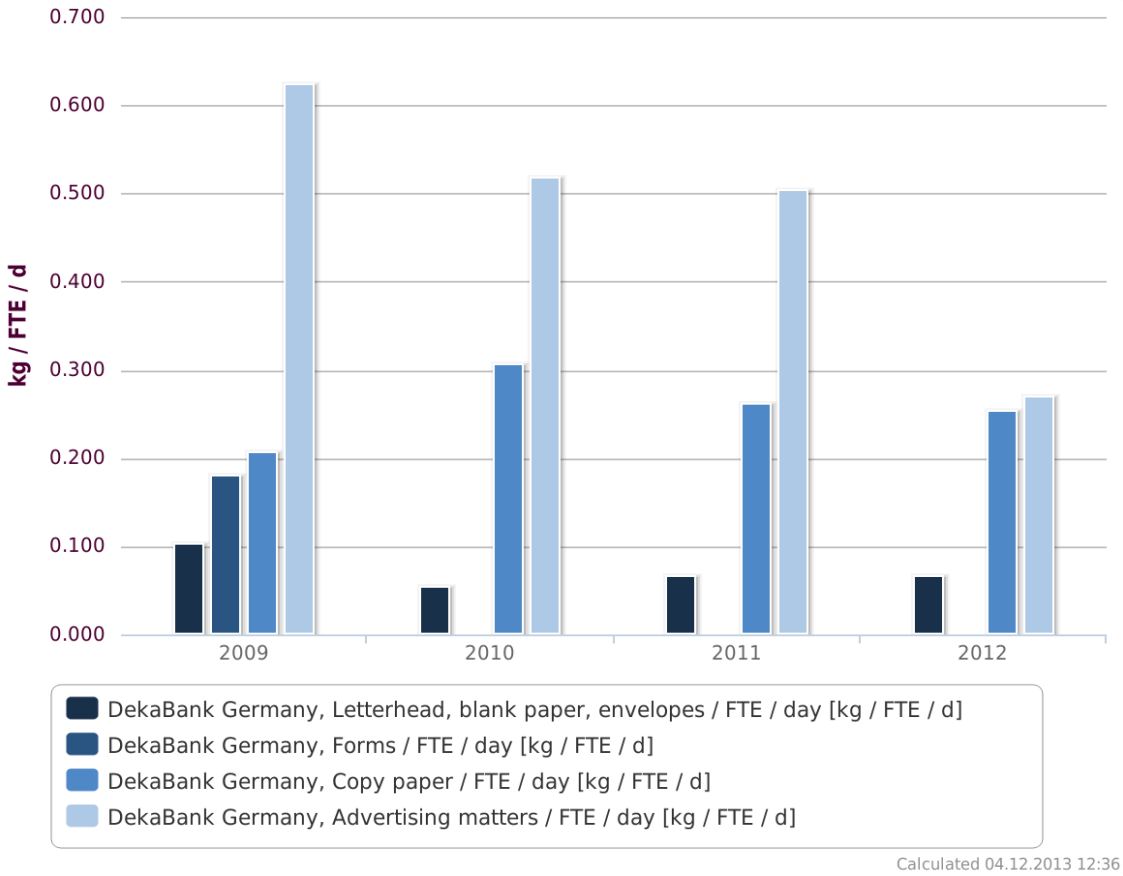


Figure 12: Development of Paper Consumption per Employee and Day by Categories

4.3.3 Recommendations

- Grammage of copy paper was already considerably reduced and is 70 g since 2011. A yearly revision of the grammage should also be established for all other paper grades. A guideline on grammage for new print jobs can be helpful in this respect.

- In addition to the continuation of efforts towards a paperless office, environmental impacts and CO2 emissions from paper consumption can primarily be reduced by using more environmentally friendly paper. Some paper grades already fulfil the resource-saving FSC and PEFC standards.
- A further improvement of quality can be achieved by usage of 100 % recycled paper with the Blue Angel label, the highest eco-label in the German paper sector.

4.4 Water Consumption

Global water consumption has increased six-fold over the past hundred years. This is primarily caused by the growth of the world population and industrial and agricultural activities. Water shortage and declining water quality are becoming increasingly urgent problems. It is still difficult to estimate the additional impact of the much-discussed climate change.

Financial service providers use water in their buildings primarily for sanitary installations, air conditioning, cooling systems, canteens, office plants and outdoor spaces. The environmental impact of water consumption depends on the climate conditions and the quality of the water consumed. In most cases, the amount of waste water caused by a financial institution is negligible. Financial service providers have many possibilities to reduce their water consumption, especially the consumption of drinking water, a resource which is becoming increasingly scarce in the world.

4.4.1 Data Sources, Data Resolution and Corrections

The water consumption per employee per working day calculation was also based on 250 working days per year.

4.4.2 Results and Interpretation

The total drinking water consumption has been significantly reduced over the last years. In 2008, the consumption was about 47,000m³; in 2012, it was about 37,000m³. This represents a reduction of one fifth. In 2012, a further reduction of the drinking water consumption by 2 % was achieved. In contrast to the general reduction, the consumption increased significantly in all buildings (see Table 4-12). This increase becomes more relative through a specific consideration of water consumption: the consumption in all buildings remained constant or was slightly reduced compared to the previous year (see Table 4-13).

Table 4-12 Development of Total Drinking Water Consumption

	Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012	
	m³	Deviation to 2008	m³	Deviation to 2009	m³	Deviation to 2010	m³	Deviation to 2011
Trianon ML16	22,218	-1 %	17,011	-23 %	17,891	5 %	18,171	2 %
Prisma HS55	17,830	8 %	16,462	-8 %	16,565	1 %	14,292	-14 %
TA 10	4,936	23 %	1,221	-75 %	950	-22 %	1,900	100 %
Skyper TA 1	1,745	-1 %	1,942	11 %	2,071	7 %	2,311	12 %
Total	**46,729**	**4 %**	**36,636**	**-22 %**	**37,477**	**2 %**	**36,674**	**- 2 %**

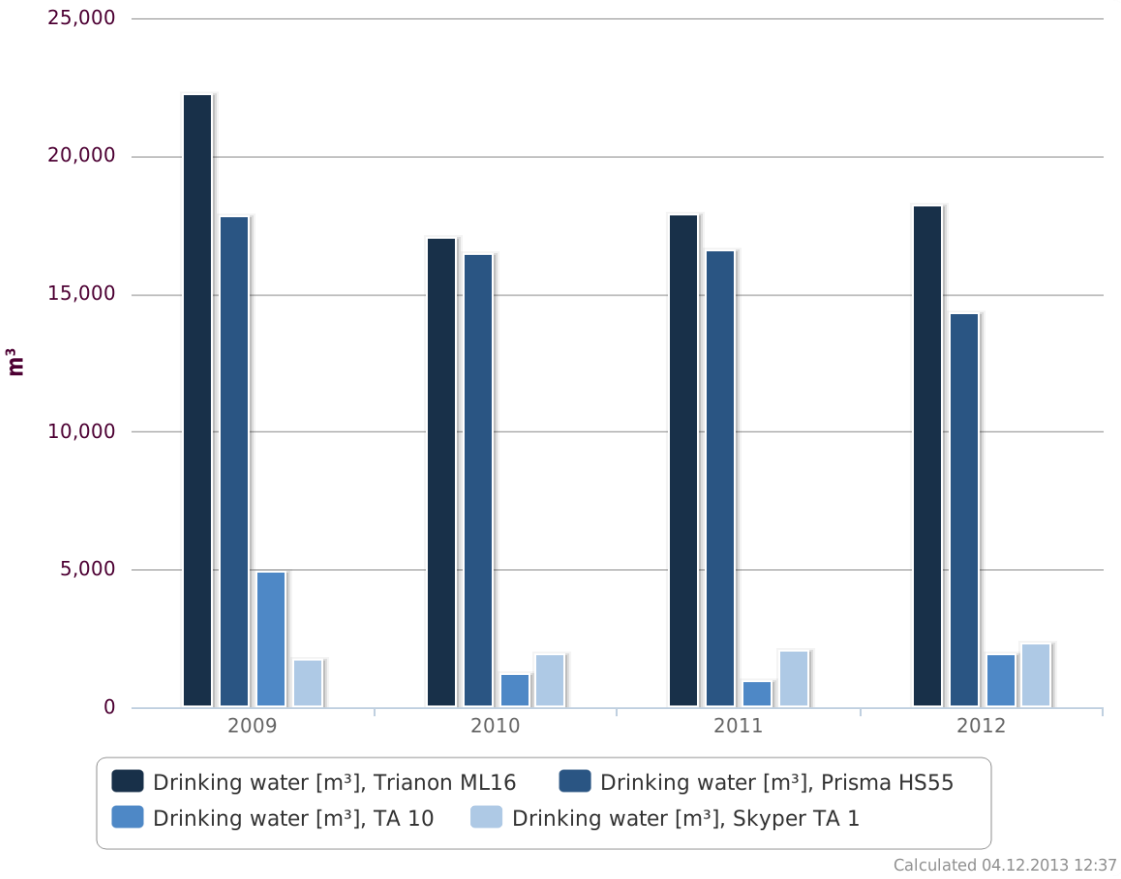


Figure 13: Development of Total Drinking Water Consumption

Table 4-13 Development of Specific Drinking Water Consumption per Employee per Day

	Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012	
Trianon ML16	67	l/(FTE*d)	53	l/(FTE*d)	53	l/(FTE*d)	53	l/(FTE*d)
Prisma HS55	64	l/(FTE*d)	56	l/(FTE*d)	56	l/(FTE*d)	46	l/(FTE*d)
Skyper TA 1	21	l/(FTE*d)	23	l/(FTE*d)	24	l/(FTE*d)	23	l/(FTE*d)

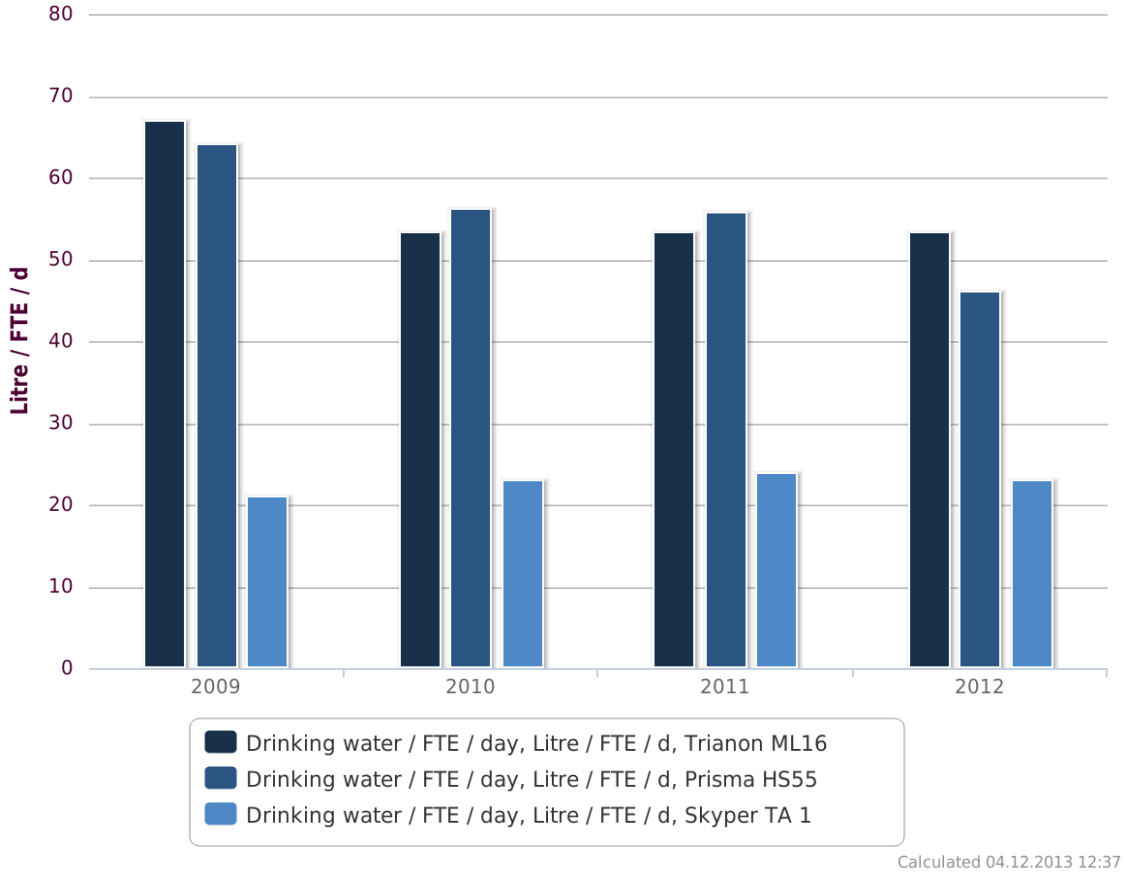


Figure 14: Development of Specific Drinking Water Consumption per Employee per Day

4.4.3 Recommendations

- Substitute drinking water with rain water. For irrigation of green areas or cleaning of outdoor spaces and circulation areas this is relatively easy to implement. Substituting

drinking water with natural water in toilets requires specific hardware and plumbing fixtures and is therefore more complex. However, in the case of building renovations where new hardware installations are required, this substitution would be decisive.

- Use water-saving supplementary technology, such as flow restrictors; this is a cost-saving and immediate measure.
- Greater use of water-saving sanitation when remodelling sanitary facilities, kitchens and canteens (e.g. waterless urinals).

4.5 Wastes

The German Waste Management and Product Recycling Act (German: Kreislaufwirtschaftsgesetz) obliges companies to reduce waste wherever possible and to separately collect and properly dispose unavoidable waste.

The waste management of DekaBank follows the principle "Avoid-Recycle-Dispose". The quantity and nature of the waste are determined and, in the context of a waste management concept, appropriate measures based on this principle are implemented. Besides the environmental benefits, the successful implementation of a waste management concept with the objective to avoid waste has also economical advantages due to increasing costs for resources and their disposal.

4.5.1 Data Sources, Data Resolution and Corrections

This report evaluates waste data in the categories of recycling and waste incineration.

4.5.2 Results and Interpretation

Waste generation was steadily reduced over the last years. Only in 2010, the waste generation increased slightly (see Table 4-14). This reduction was directly achieved by targeted measures, such as the substitution of paper towel dispensers by environmentally friendly cloth towel dispensers. This does not only save resources and avoid emissions due to paper production, but also significantly reduces waste accumulation. Except for the TA 10 building, the specific waste accumulation per employee was reduced in all other buildings (see Table 4-15). The increased waste accumulation in the TA 10 building is due to a project-related and timely limited increase of the number of employees. The associated high number of movings led to this increase. The recycling quota is declining. In future, this should be examined more intensely and receive more importance within the environmental programme.

Table 4-14 Development of Total Waste Accumulation

	Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012	
	t	Deviation to 2008	t	Deviation to 2009	t	Deviation to 2010	t	Deviation to 2011
Trianon ML16	124.0	-22.3 %	134.1	8.1 %	112.9	-15.8 %	111.2	-1.5 %
Prisma HS55	138.5	-5.1 %	135.8	-2.0 %	124.1	-8.6 %	99.6	-19.7 %
TA 10	4.0	10.6 %	2.8	-30.8 %	6.2	123.0 %	8.5	37.4 %
Skyper TA 1	36.0	-11.7 %	37.2	3.5 %	32.8	-11.9 %	33.8	3.1 %
Total	**302.5**	**-13.6 %**	**309.9**	**2.4 %**	**276.0**	**-10.9 %**	**253.2**	**-8.3 %**

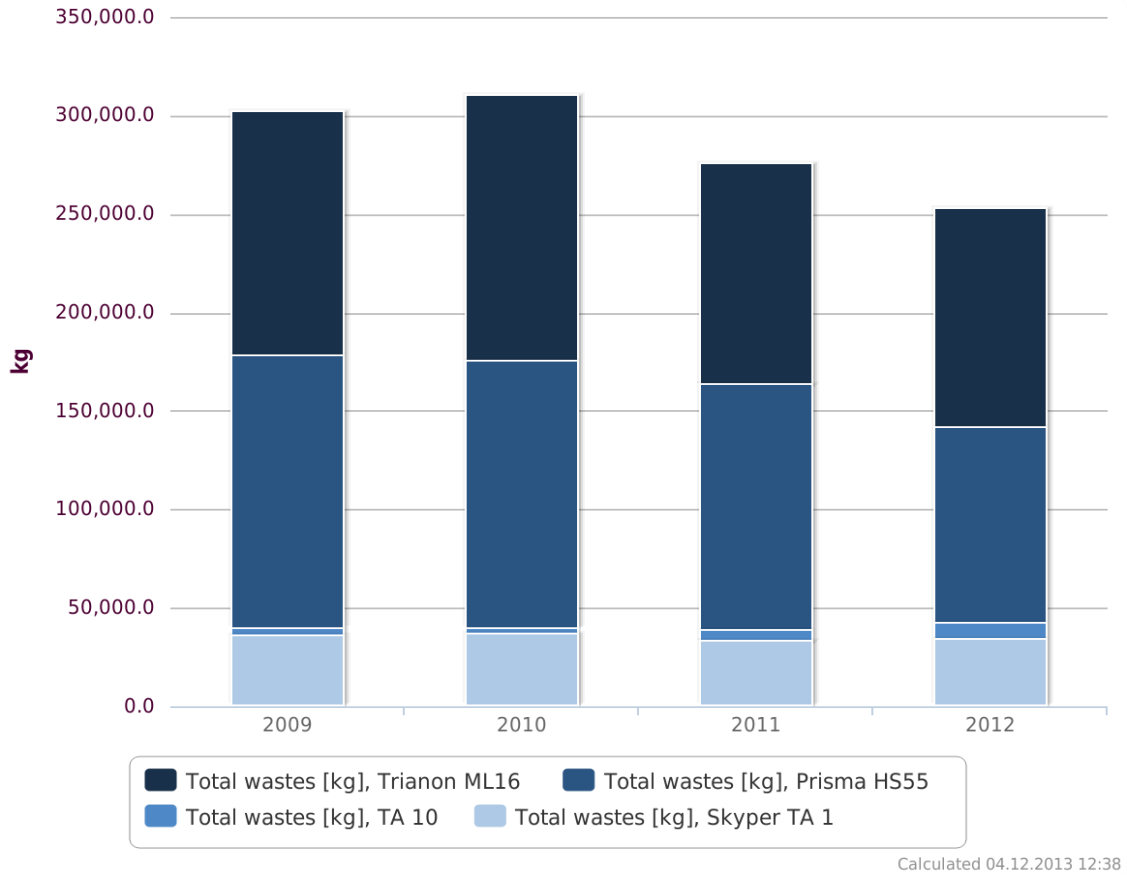


Figure 15: Development of Total Waste Accumulation

Table 4-15 Development of Specific Waste Accumulation per Employee

	Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012	
	kg/FTE	Deviation to 2008	kg/ FTE	Deviation to 2009	kg/ FTE	Deviation to 2010	kg/ FTE	Deviation to 2011
Trianon ML16	93	-21 %	105	13 %	84	-20 %	82	-3 %
Prisma HS55	124	-0 %	116	-7 %	104	-10 %	80	-23 %
TA 10	109	-10 %	93	-15 %	86	-7 %	118	37 %
Skyper TA 1	109	-10 %	111	2 %	94	-15 %	84	-11 %

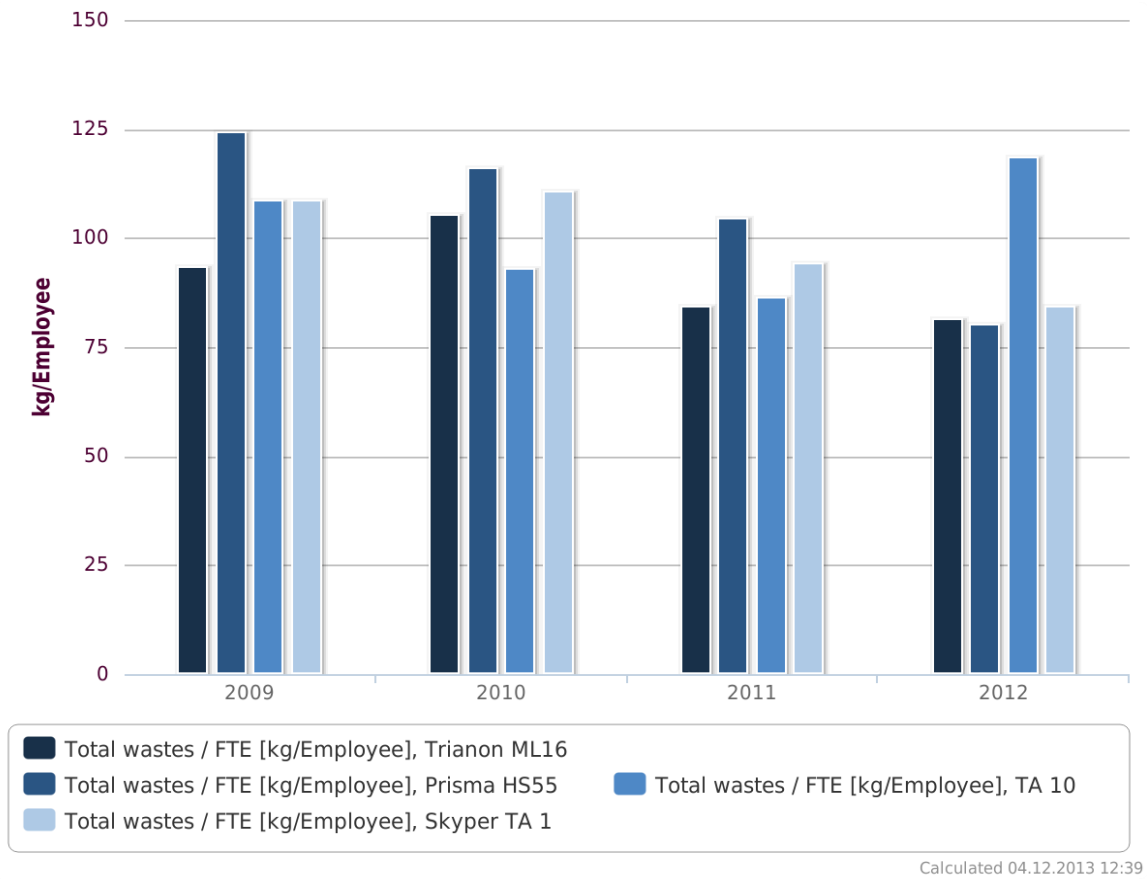


Figure 16: Development of Specific Waste Accumulation per Employee

Table 4-16 Development of Recycling Quota

	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Trianon ML16	32 %	40 %	36 %	34 %
Prisma HS55	55 %	53 %	48 %	42 %
TA 10	45 %	39 %	34 %	8 %
Skyper TA 1	45 %	49 %	43 %	36 %

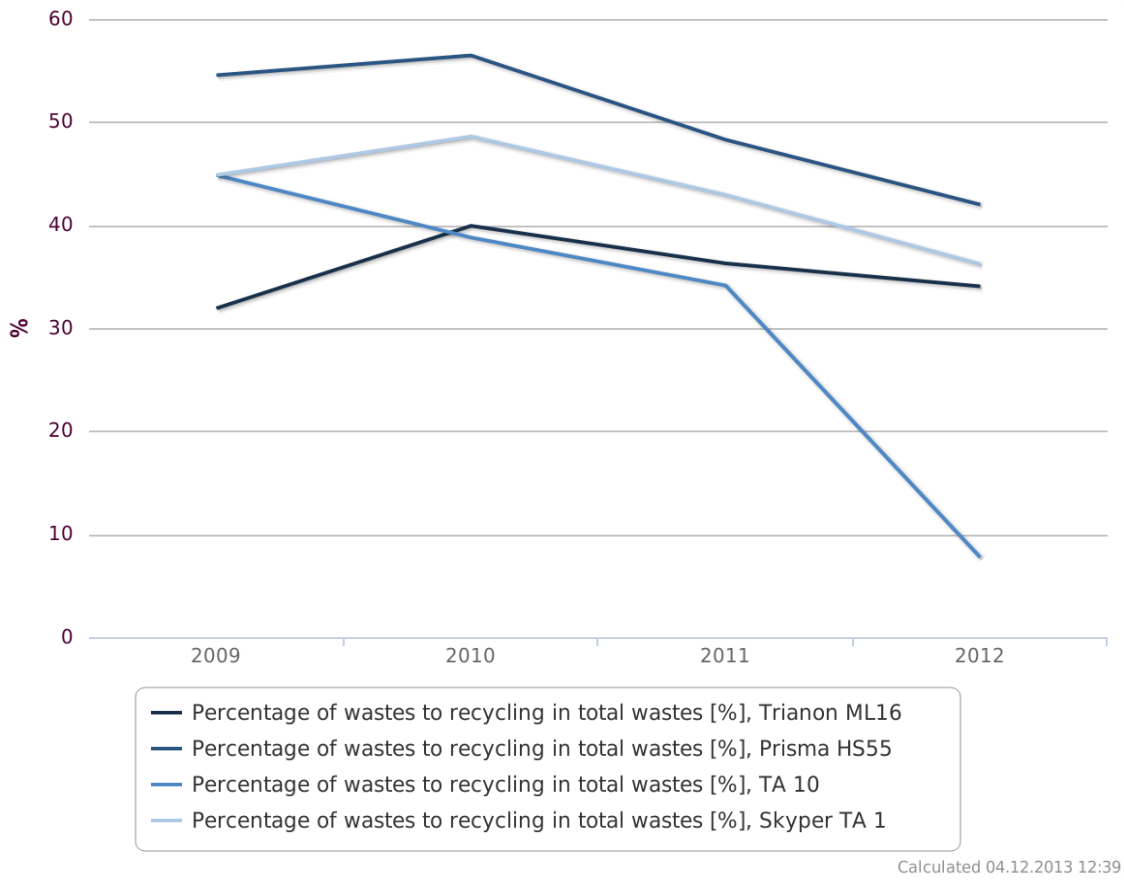


Figure 17: Development of Recycling Quota

4.5.3 Recommendations

- Carry out audits at the contracted waste management companies.
- Analyse the decreasing recycling quota.
- Evaluate the relevance of the waste types rather than merely the amount generated.
- Proof further waste reduction potential

5 Environmental Impact – CO_2 emissions

5.1 Direct and Indirect GHG Emissions

The calculations and descriptions of CO_2 emissions are in accordance with the Greenhouse Gas Protocol of WBCSD/WRI (2004)[5].

Accordingly, emissions of CO_2 are assigned to three different categories (Scope 1-3) depending on their origin. “Direct emissions” (Scope 1) originate from sources that are owned or controlled by the company, such as emissions from production or combustion processes. In the case of the DekaBank, only emissions from the diesel emergency generator and the company's fleet fall into this category. Emissions from the generation of purchased energy, such as electricity and district heating, which do not occur within the company's boundaries, are defined as "indirect emissions" (Scope 2). “Other indirect emissions“ (Scope 3) include all further emissions resulting from the activities of the company but occurring in upstream and downstream processes within other companies (e.g. from the production of purchased paper or from means of transport used for business travel). Scope 3 emissions of DekaBank consequently include emissions from business travel, paper and water consumption and the supply of fuels (for vehicle fleet and emergency generator).

Emissions resulting from waste disposal are not considered here because adequate emission factors for the comprehensive VfU waste categories are not available, but rather only for the disposal methods. Including these emissions would require gathering waste data broken down by categories and emission factors for each category. Such a detailed calculation of emissions from waste disposal would not be appropriately related to its very low share of the total emissions from a financial service provider.

The factors for the calculation of emissions come from the 2007 VfU guidelines and the 2010 update (see Appendix A). All emissions presented in the years 2009 to 2012 were calculated based on the three emissions categories and the emission factors indicated in Appendix A.

5.2 DekaBank’s CO_2 Emissions

Efforts were made in 2009 to expand data collection to include more DekaBank locations in the calculation of CO_2 emissions. For sites in Luxembourg, actual consumption values were available. For other smaller locations in Switzerland and Germany, values have been extrapolated based on the number of employees. This starting situation was identical in 2012.

5 According to GHG-Protocol, five further significant climate relevant gases in addition to CO_2 are understood under the term CO_2-equivalent (CO_2e): methane (CH_4), nitrous oxide (N_2O), sulphur-hexafluoride (SF_6) and two groups of fluoride-hydro carbons (PFCs and HFCs). Calculations in this report are based on CO_2-equivalents.

The CO_2 emissions were calculated for different system boundaries and the carbon footprints of the locations in Frankfurt, DekaBank Germany and also the entire DekaBank AöR are disclosed.

5.3 Data Sources, Data Resolution and Corrections

The emission factors for electricity from the VfU guidelines are based on country-specific national grid mixes. According to the DekaBank locations, grid mixes in Switzerland, Luxembourg and Germany were applied. For all other environmental impact categories and consumption figures only global emission factors by VfU were available. Due to VfU's update of the emission factors (version April 2011), most factors used for calculation were also adjusted for the previous years; for instance those factors where expanded system boundaries (supplier chain) were included in the modelling. In some cases improved data were available, which also made retrospective adjustment reasonable. Some factors were not retrospectively adjusted, e. g. the district heating factor which decreases due to increasingly efficient production and/or increased use of renewable energy power stations. This also applies to the electricity mix factor. Here, an adjustment was necessary because the new factors considered expanded system boundaries. This approach allows for comparability in the timelines. The factors used for calculations in this report are listed in appendix A per period.

5.3.1 Carbon Footprint of the Frankfurt Site

Exact consumption figures for energy and water were available for all buildings. Data on paper consumption were only available for DekaBank Germany, data on business travel only for the entire DekaBank AöR. Values for the Frankfurt site were projected based on the number of employees. As expected, the amount of business travel differs substantially depending on the different site locations.

Table 5-1 Time Series Analysis of GHG Emissions of Sites in Frankfurt

Year	GHG direct	GHG indirect	GHG others indirect	Total
	kg	kg	kg	kg
2009	812,258.37	9,620,067.35	2,281,246.45	12,713,572.17
2010	870,321.80	8,945,737.97	2,214,209.50	12,030,269.27
2011	830,118.56	8,662,882.31	2,176,176.79	11,669,177.66
2012	1,126,786.10	8,283,975.98	2,111,424.94	11,522,187.02

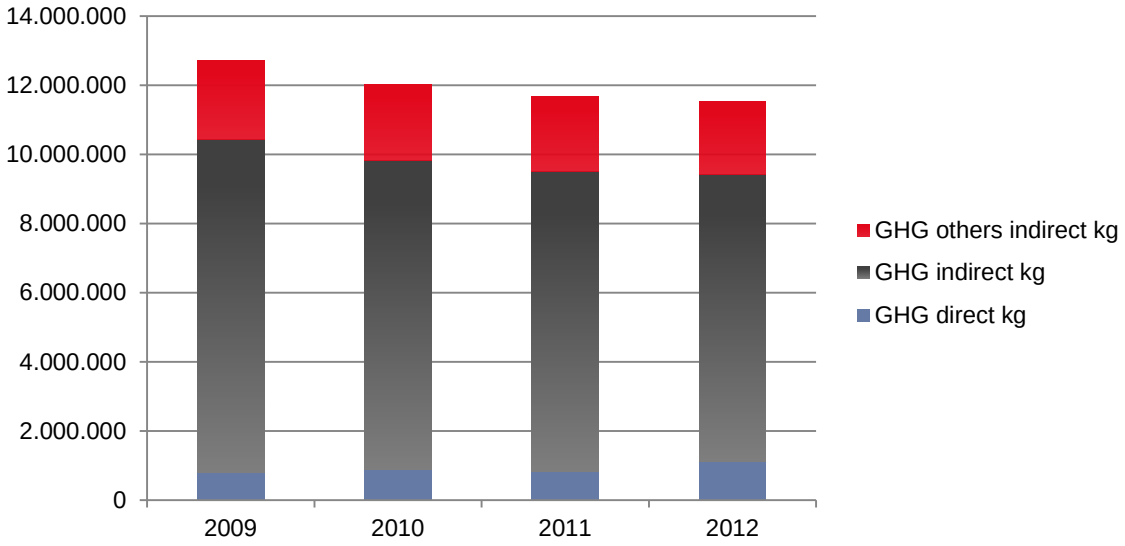


Figure 18: Time Series Analysis of GHG Emissions of Sites in Frankfurt

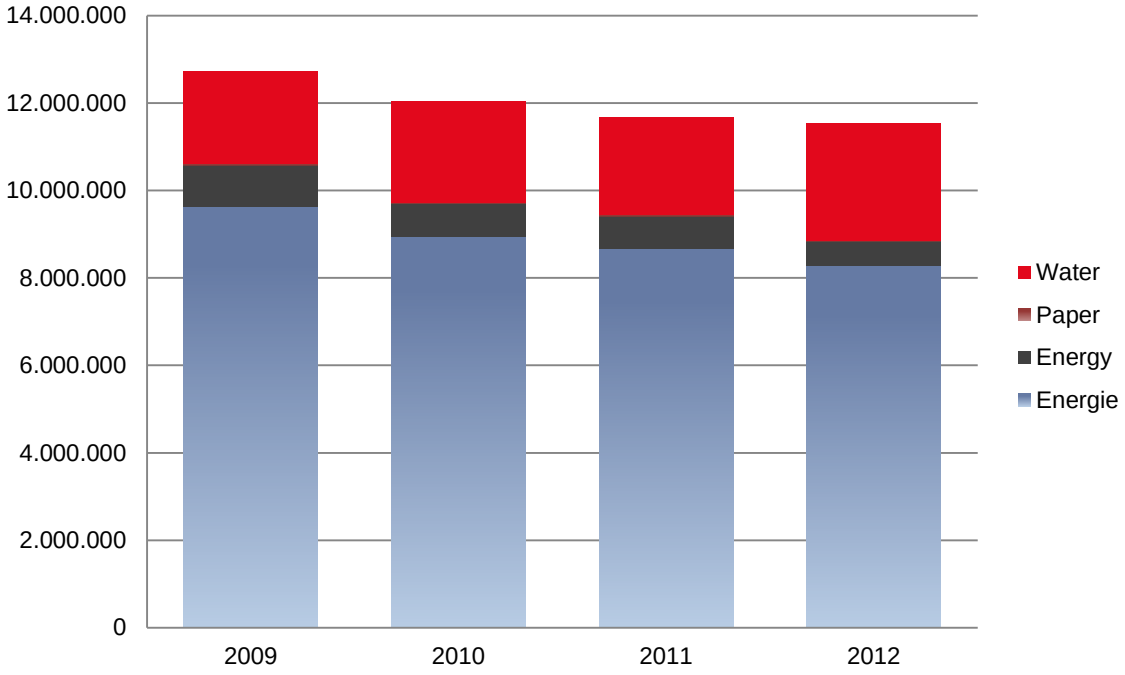


Figure 19: Time Series Analysis of Total Emissions of Sites in Frankfurt by Sections

5.3.2 Carbon Footprint of DekaBank Germany

In addition to the four buildings in Frankfurt, all other locations in Germany were taken into account. The average consumption figures for Frankfurt were extrapolated based on the number of employees.

Table 5-2 Time Series Analysis of GHG Emissions of DekaBank Germany

Year	GHG direct	GHG indirect	GHG others indirect	Total
	kg	kg	kg	kg
2009	961,542.97	11,388,135.18	2,700,515.71	15,050,193.85
2010	1,032,077.13	10,608,951.96	2,625,470.46	14,266,499.55
2011	987,084.38	10,300,933.26	2,587,666.68	13,875,684.32
2012	1,313,180.03	9,654,318.45	2,460,698.67	13,428,197.15

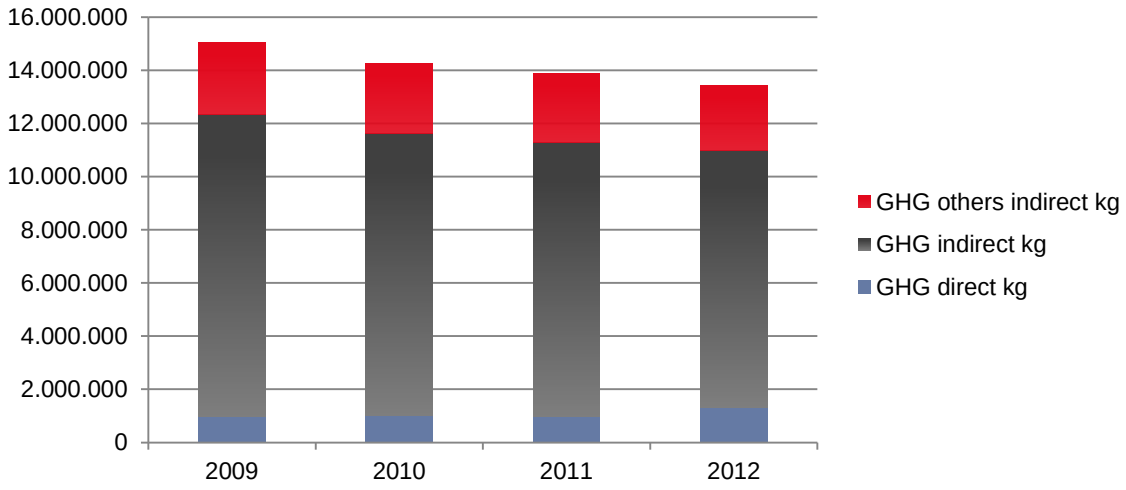


Figure 20: Time Series Analysis of GHG Emissions of DekaBank Germany

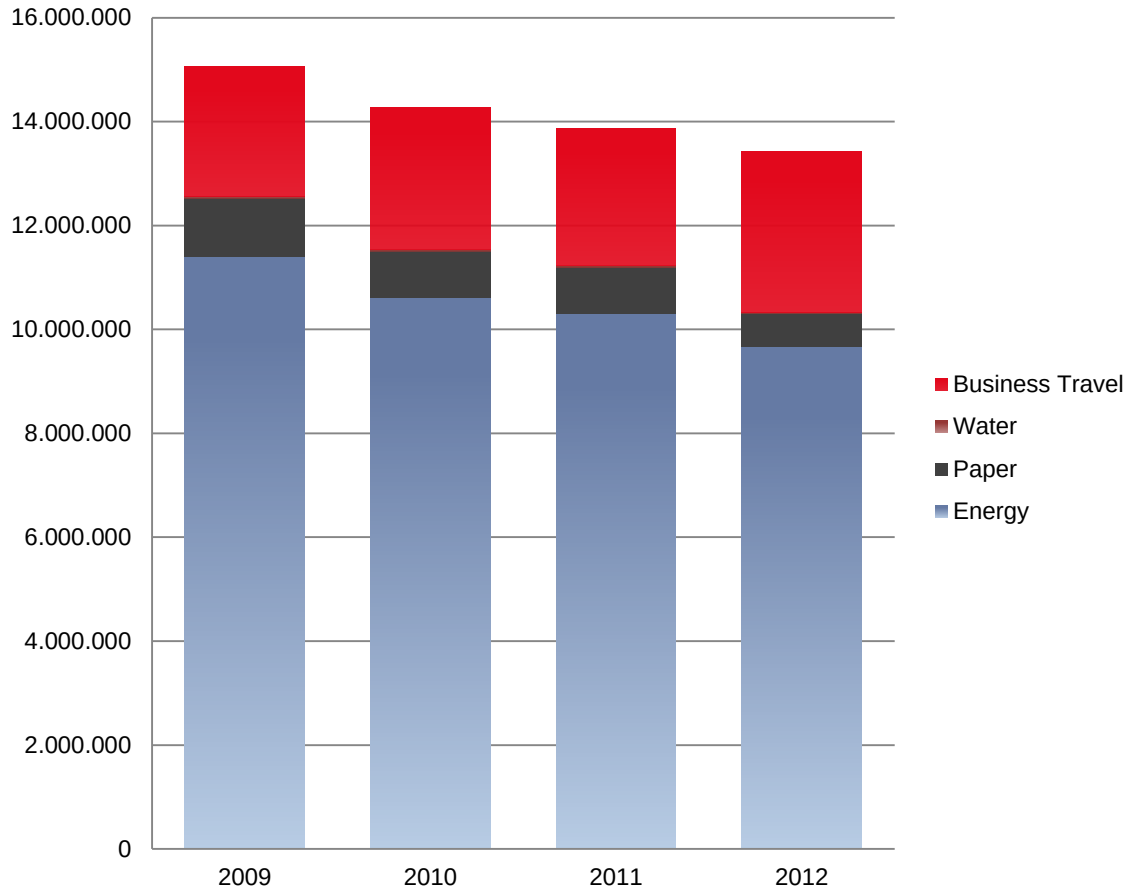


Figure 21: Time Series Analysis of Total Emissions of DekaBank Germany by Sections

5.3.3 Carbon Footprint of DekaBank AöR (Germany, Luxembourg and Switzerland)

The Luxembourg site was taken into account with real consumption figures. The values for the location in Switzerland were extrapolated based on the number of employees (54).

Table 5-3 Time Series Analysis of GHG Emissions of DekaBank AöR

Year	GHG direct	GHG indirect	GHG others indirect	Total
	kg	kg	kg	kg
2009	1,077,254.60	12,619,590.83	3,150,672.52	16,847,517.95
2010	1,151,556.48	11,796,663.06	3,063,142.73	16,011,362.27
2011	1,123,890.36	11,383,431.94	2,967,243.08	15,474,565.38
2012	1,489,332.25	10,734,570.13	2,797,069.50	15,020,971.88

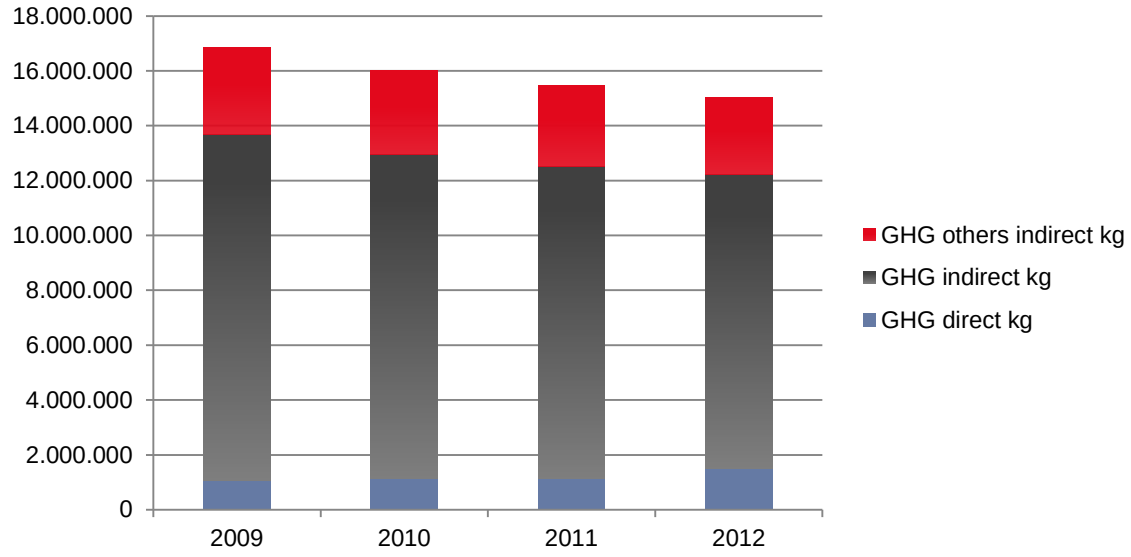


Figure 22: Time Series Analysis of GHG Emissions of DekaBank AöR

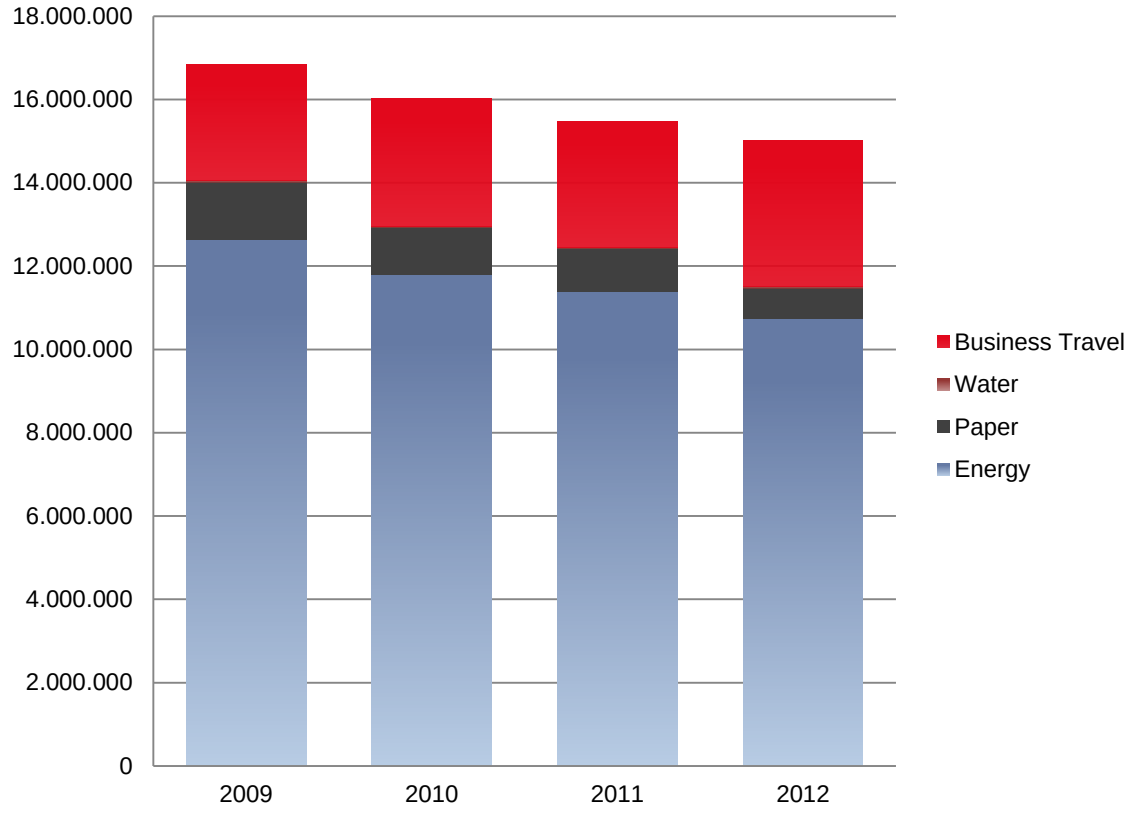


Figure 23: Time Series Analysis of Total Emissions of DekaBank AöR by Sections

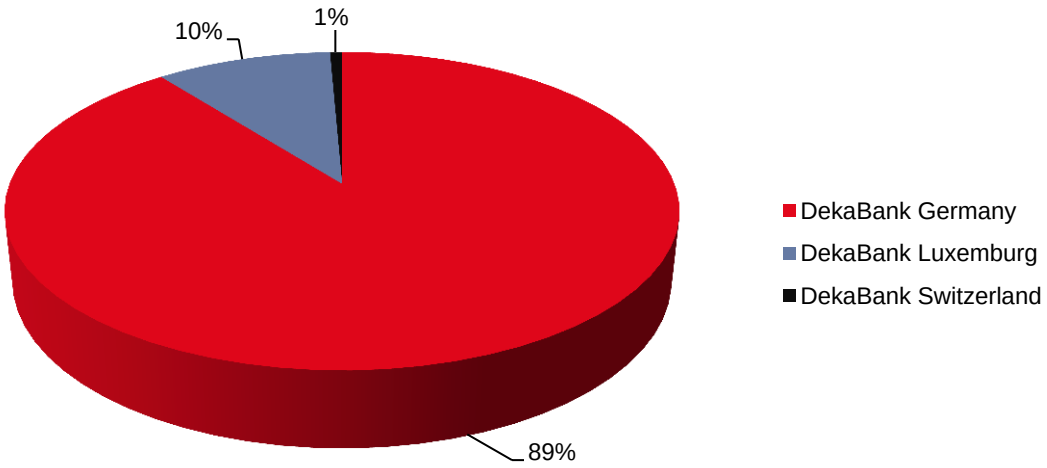


Figure 24: Time Series Analysis of Total Emissions of DekaBank AöR by Countries

5.4 Results and Interpretation

In April 2011, the VfU factors for the calculation of greenhouse gas emissions were updated. Already in 2011, the greenhouse gas emissions were recalculated on the basis of the new emission factors.

On all levels, the reduction of CO_2 emissions was below 5 %, in Frankfurt (Table 5-1), as well as in Germany (Table 5-2) resp. the entire DekaBank AöR (Table 5-3). Meanwhile in Frankfurt, CO_2 emissions were only reduced by 1.3 %, the emissions caused in Germany, resp. by the entire group were reduced by almost 3 %. This means that the planned reduction by 5 % was not achieved. Nevertheless, this is a success because of the increased number of employees. It was planned to purchase 25 % of its total consumption in the form of electricity from green power sources in Frankfurt and 100 % in Luxembourg. Thereby, significant reduction targets should be achieved.

CO_2 emissions from the consumption of electricity and district heating, i.e. indirect emissions (Scope 2), are by far responsible for the major part of DekaBank's carbon footprint. Other indirect CO_2 emissions (Scope 3), in particular emissions from business travel and paper consumption, also contribute decisively to the carbon footprint, although much less than the Scope 2 emissions. Direct emissions (Scope 1) from the use of the company's vehicle fleet and the diesel emergency generator only play a subordinate role.

When considering CO_2 emissions by subject area, it becomes apparent that energy consumption and business travel are the main areas responsible for the carbon footprint. The share of paper consumption is small and water consumption is insignificant for the carbon footprint.

5.5 Evaluation and Recommendations

Following the individual sections, many recommendations and actions were already mentioned which will lead to a reduction of the resource consumption, and, therefore, reduce greenhouse gas emissions and the environmental impacts. Emissions from energy consumption generally make up the largest share of CO_2 emissions in the carbon footprint, hence stressing the importance of reduction measures or other alternatives such as electricity from green power sources. By 2013, a quarter of the electricity demand will be met by renewable energies, which will cause a significant reduction of CO_2 emissions. Building efficiency, of course, still remains another priority area in this context.

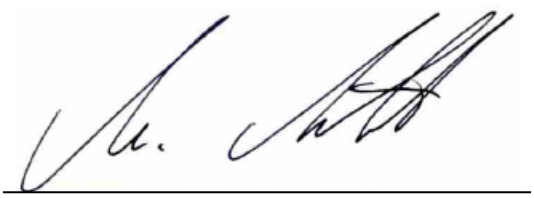
A further area which shows great potential of emission savings is business travel. It should be considered to avoid air travel for domestic travel. Furthermore, targeted measures and incentive programmes should be implemented to promote the use of alternative means of transport. With respect to the vehicle fleet, an intensified use of alternative propulsion technologies, e.g. electric vehicles, should be taken into consideration.

6 Conclusion

The current environmental balance in this 2012 Environmental Report allows not only the verification of the level of effectiveness of the measures from the environmental programme, but also the identification of trends in the individual subject areas since the implementation of the ISO 14001 certified environmental management system. Improving availability of data in certain areas - especially business travel and paper consumption - can help to align future measures of the environmental programme more precisely to requirements. In addition, development of the environmental data serves for evaluating the effectiveness of single targeted measures in the long term and can also be used as a basis for further measures and for identifying optimisation potentials.

This 2012 Environmental Report clearly shows that the successes of the environmental programme, in principle, continued and that improvements in many areas were continuously achieved. The increase of consumption in some areas has to be considered on the basis of the growth in 2012. A specific consideration per employee shows that in all relevant areas a reduction was achieved. Measures for sustainable procurement were established through the compliance and environmental requirements of the group-wide sustainability strategy. The measures implemented through the introduction of the procurement requirements should be included in the future environmental reporting.

This report is largely based on guidance from VfU and GRI concerning environmental reporting. Since 2009, social and economical aspects as required by the GRI are extensively mentioned in the sustainability report.



PE INTERNATIONAL, Markus Michalzik

7 Reference list

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GRI 2011	GRI Sustainability Reporting Guidelines 3.1. Global Reporting Initiative
VFU INDICATORS	Schmid-Schönbein, O., Oetterli, G. and Furter, S. (2005): Internal Environmental Performance Indicators for the Financial Industry. Update of the 2007 and 2010 indicators.

Appendix - Conversion factors

A. Factors used for the Calculation of Greenhouse Gas Emissions (CO_2e)

	Unit	Direct emissions (Scope1)		Indirect emissions (Scope2)		Other indirect emissions (Scope3)	
		before 2011	as from 2011	before 2011	as from 2011	before 2011	as from 2011
Emergency power	kg/GJ	74.722	74.722			13.889	13.889
District heating	kg/GJ			44.758	27.333		
Rail traffic	kg/km					0.055	0.0478
Car traffic (own	kg/km	0.196	0.196			0.089	0.089
Car traffic (staff	kg/km					0.285	0.285
Air traffic (short	kg/km					0.1953	0.1953
Air traffic (long	kg/km					0.1085	0.1085
Paper (chlorine-	kg/kg					1.203	1.203
Drinking water	kg/m³					0.749	0.749
Grid-mix (DE)	kg/GJ			168.056	168.056		
Grid-mix (LU)	kg/GJ			90.556	90.556		
Grid-mix (CH)	kg/GJ			37.222	37.222		

Calculation of CO_2 equivalents (CO_2e) according to the GHG-Protocol.

Resource: VfU Indicators Update 2007 and Update 2010 (version April 2011).