

naturemade eco-fund Guidelines

Extract from the naturemade Certification Guidelines, version 4.4 of 1.1.2026

1 Introduction

1.1 Objectives of the eco-fund

The eco-fund makes an additional contribution to offsetting unavoidable impacts of energy production on the climate and nature throughout the entire energy system. It also helps support the federal Swiss Energy Strategy 2050.

1.2 Purpose of these guidelines

The sale of naturemade star-certified electricity includes contributions to an eco-fund. These naturemade eco-fund Guidelines set out the conditions applicable to this process.

1.3 Scope

These guidelines apply to suppliers and their energy products certified under the naturemade quality label, which suppliers market to their end-customers, and to licensees of naturemade star hydroelectric power plants ("producers").

2 Accumulation of funds

2.1 Products subject to the fund levy

naturemade 1-3 dots

A fund levy is payable on the total naturemade star-certified electricity that is supplied to end customers under naturemade supply licences (minimum quota).

naturemade star

If subsidised electricity is integrated into the product, no fund levy is payable on this share.

Until 31.12.2026, all naturemade star-certified electricity supplied to end customers as part of naturemade star supply licences will be subject to an eco-fund levy.

From 1.1.2027, with the introduction of quarterly electricity labelling, all electricity supplied to end customers in the form of naturemade star quality will be subject to a fund levy. If other renewable energy guarantees of origin are integrated into the product, the fund levy will also be payable on this share.

Declared internal consumption

Producers that use the certified energy from their own plants to cover their company's energy consumption and declare this energy as naturemade or naturemade star pay the relevant contribution to the naturemade eco-fund. Details are described in the Communications and Design Guidelines.

2.2 Amount of the fund levy

The payable fund levy is 0.7 cents/kWh.

3 Management of fund monies / organisation of the steering committees

3.1 Management of fund monies

The management of fund monies accrued from electricity generated by naturemade star-certified hydro-electric power plants and sold to end customers is the responsibility of the operator of the certified hydroelectric power plant (producer).

The management of fund monies accrued from electricity products generated from naturemade star-certified new renewable energies (PV, wind, biomass, drinking water power plants) and sold to end customers is the responsibility of the licensee of the supply licence as a matter of principle. However, this licensee may transfer the management to a suitable third party.

This also applies to the corresponding volumes from sales to sub-licensees.

VUE licensees with naturemade star-certified hydroelectric power plants and supply licences may merge their fund management.

Both suppliers and producers may transfer the levied fund monies to a licensee with an eco-fund and its own steering committee, or to the VUE, for use in accordance with the guidelines, for example if the expenditure for managing the fund is too high and/or the annual fund income from product sales is very low. The relevant suppliers are free to submit their own project proposals in the process.

The licensee must report transparently on the transfer of fund income to the eco-fund of a third party or to the VUE.

3.2 Organisation of the steering committees

Separate steering committees may be set up for the funding purposes of greening/biodiversity promotion and the building of green energy production capacities/energy efficiency, but this is not mandatory. The relevant decision is up to the respective suppliers. The following must be noted.

Greening/promotion of biodiversity steering committee

For hydroelectric power, the greening/promotion of biodiversity steering committee is situated with the respective power plant operators (producers). The involvement of the supplier who sells the largest volume of the naturemade star-quality energy produced by the respective power plant to end customers is desirable and is to be facilitated in a form that is both appropriate and adapted to needs. The steering committee members should be broadly selected and include representatives of the power plant company, the local/regional authorities, environmental organisations active at the local/regional level and selected suppliers, as mentioned above. Specialists on various subject matters or representatives of other key stakeholder groups may also be brought in. Measures to be financed from the fund are determined by the steering committee.

The funds of various naturemade star-certified power plants may be merged with the power plant operators' approval and managed by a single steering committee.

Building of green energy production capacities/energy efficiency steering committee

It must be ensured that the steering committees which decide on the use of funds for the purpose of building green energy production capacities and energy efficiency enjoy adequately broad support, for example by involving at least one environmental organisation. However, committee membership may be different from membership in the greening/promotion of biodiversity steering committees.

4 Allocation and use of fund monies

4.1 Allocation of fund monies to specific purposes

The available fund monies are allocated to the various purposes (greening/promotion of biodiversity and building of green energy production capacities/energy efficiency) according to the following framework conditions:

- Funds are allocated to the purposes described in point 4.2 based on a supplier's product mix of nature-made products effectively sold to end customers.
- Fund monies from naturemade star new renewable energies: Fund monies accrued from electricity generated from naturemade star-certified new renewable energies (PV, wind, biomass, drinking water power plants) and sold to end customers can be both fully used for greening/promotion of biodiversity purposes and for building green energy production capacities/energy efficiency.
- Fund monies from naturemade star hydroelectric power: Fund monies accrued from electricity generated from naturemade star-certified hydroelectric power plants and sold to end customers can be fully used for greening/promotion of biodiversity purposes. A maximum of 10 per cent of these monies may be used for building green energy production capacities/energy efficiency.
- Fund monies from non-naturemade star certified NRE production plants: Fund monies from electricity sold to end customers from non-naturemade star-certified new renewable energy guarantees of origin (PV, wind, biomass, drinking water power plants), which may be integrated into naturemade star electricity products from 1.1.2027 with the introduction of quarterly electricity labelling and the flexibilisation provided for in SK-LS-01, are treated in the same way as fund monies from naturemade star NRE.
- Fund monies from non-naturemade star-certified hydroelectric power plants: Fund monies from electricity sold to end customers from non-naturemade star-certified hydroelectric power guarantees of origin, which may be integrated into naturemade star electricity products from 1.1.2027 with the introduction of quarterly electricity labelling and the flexibilisation provided for in SK-LS-01, are treated in the same way as fund monies from naturemade star hydroelectric power.
 - o If a licensee has its own hydroelectric power eco-fund, it may pay the levy into its own eco-fund.
 - o If a holder of an electricity supply licence does not have its own hydroelectric power eco-fund, it pays the additional fund monies into the hydroelectric power eco-fund of the hydroelectric power plant from which it has procured the most guarantees of origin/NS in recent years.
- Any exceptions must be discussed with VUE.
- Timing of fund contributions: The supplier transfers the fund contributions to the fund(s) according to the requirements of these Guidelines by the end of June of the calendar year following the year of the relevant sale at the latest. Earlier transfers (based on forecast sales volumes) are expressly permitted to ensure fund liquidity or to accelerate the implementation of measures. In case of hydroelectric power, this transfer can, for example, occur in conjunction with the procurement of guarantees of origin already.

4.2 Purposes

Principles

Legally required refurbishment or replacement measures and measures required according to nature-made certification must not be funded from naturemade fund monies. Any environmental upgrades going beyond such requirements may, however, be funded. This requires a careful differentiation from legal requirements, though.

There must be no overfunding of projects supported by fund monies.

Before any projects are awarded partial funding from fund monies, all other funding options that may be available must be examined and applied for (e.g. federal, regional or municipal subsidies or financial support from energy suppliers).

As a matter of principle, VUE leaves it up to the competent steering committees to assess the acceptability of measures to be funded from fund monies. The VUE executive office is available to assist with specifications and to ensure that measures meet the naturemade criteria. In cases of doubt, the decision is up to the VUE Board.

All measures must be budgeted and accounted for transparently.

Fund monies are used to fund measures which contribute to achieving VUE's vision, i.e. greening/biodiversity promotion measures or the building of naturemade star-certified green energy production capacities/greater energy efficiency.

The potential funding purposes are aligned with the ecological potentials offered by an energy system or its associated negative impacts on biodiversity respectively. The utilisation of the available potential for greening the respective energy system in Switzerland must also be taken into account in the process.

Improvements implemented using naturemade fund monies may require subsequent maintenance works. Relevant examples include maintenance of plantings in newly created habitats or neophyte control. Maintenance and care works form part of environmental upgrades, even if they need to be performed repeatedly over extended periods of time. Such maintenance works for environmental upgrades funded by naturemade may therefore also be funded from naturemade fund monies.

Communication activities on projects (partially) funded from fund monies may also be covered by fund monies. However, it must be ensured that the expenditure for implementing measures remains proportionate to expenditure for associated communication and reporting activities and administration.

Innovation projects may form part of both greening/biodiversity promotion and the building of green energy production capacities/energy efficiency. The relevant decision is taken by the competent steering committees. Innovation projects funded from fund monies are novel projects that directly contribute to implementing VUE's vision. Innovation projects include, for example, applied research and development projects on green energy and climate protection technologies or biodiversity promotion (for fundamental research, relevant reasons need to be provided). New energy storage technologies may also be supported.

The outcomes of and experiences from supported innovation projects are made available to all VUE partners. Supported projects must be comprehensible to end customers. The use of fund monies for innovation projects aims to achieve outcomes that can be specifically applied, whether directly or indirectly. Outcomes will be made available to a broad public.

Greening/promotion of biodiversity

Fund monies for ecological rehabilitation initiatives and the promotion of biodiversity are to be used primarily in the local environment of the certified plant (if meaningful measures can be implemented in end customers' local environment, this may also be treated as a priority area), secondly in the certified plant's broader environment or catchment area respectively and thirdly at other appropriate sites.

Because fund monies are to be used to mitigate unavoidable impacts of electricity generation from the respective source, it is desirable if fund initiatives relate to this source as far as possible and meaningful (see example below). This applies particularly where fund initiatives can be integrated into an overall regional concept.

For hydroelectric power, funds may be used for environmental upgrades of the respective watercourse used for power generation, its hydrological catchment area and other (regional or even national) watercourses. Environmental upgrades of threatened habitats of non-aquatic organisms (e.g. marshlands or networking projects) may also be funded. Other biodiversity-promoting projects are also conceivable. Environmental upgrades outside Switzerland may only be funded if they form part of an overall project that is situated close to the border (except where fund monies are levied from a hydroelectric power plant outside Switzerland).

For wind energy, the following are examples of conceivable projects: protection of birds or bats, noise control and landscape protection, environmental upgrades and maintenance of habitats worthy of protection in the area directly affected by the relevant plant.

For photovoltaic systems, conceivable measures include the greening of roofs and façades, environmental upgrades and maintenance of habitats worthy of protection, nesting boxes, the protection of small organisms and insects and the design of ecological, green areas in the immediate vicinity of the respective systems.

For biomass (including waste water treatment plants), possible projects include environmental reforestation or environmental upgrades and maintenance of habitats in areas surrounding the respective plants.

Building of green energy production capacities/energy efficiency

- Building of green energy production capacities

Projects aimed at building green energy production capacities may be partially funded from fund monies if the new production plant is naturemade star-certified and the added environmental value of energy production from the plant (guarantee of origin) can be traded.

The construction of the energy production system may in particular neither constitute a minimum legal requirement nor serve to comply with any voluntary building standard (e.g. Minergie).

For photovoltaic systems, funding is to support primarily those systems for which there are no other subsidies or financial supports available apart from one-off federal subsidies (e.g. at the regional or municipal level or from energy suppliers).

The portion of energy production that has been funded from fund monies may be sold as naturemade star-certified energy by the supplier or used for the supplier's naturemade products.

- **Energy efficiency**

New technologies and incentive mechanisms for increasing energy efficiency may also be funded.

5 Responsibility / reporting / monitoring

Suppliers and hydroelectric power producers respectively are responsible for funds being allocated according to these guidelines. They are additionally responsible for ensuring that the steering committees responsible for using fund monies are familiar with these guidelines and comply with them.

Suppliers are free to transfer all fund monies to which they are entitled to a steering committee situated with a producer (see above). The producer is responsible for ensuring that steering committees situated with the producer comply with these guidelines.

The annual review audit includes a review of the management and correct use of all fund monies and their transfer to third parties, if applicable.

The use of fund monies is reported on as part of the annual fund survey conducted by VUE. Additional communications on steering committee activities, for example in annual reports or media releases etc., are very much appreciated by VUE.

6 Termination of licence

The following provisions apply if unused fund monies remain in the fund after termination of a licensing agreement (these provisions form part of the certification criteria and therefore of the licensing agreement):

- Fund monies must be put to the same use as during the agreement term.
- The steering committee continues to exist and retains its original function until the fund monies are exhausted.
- The licensee submits to the VUE an annual written report as part of the fund survey, detailing the measures taken, costs incurred, measures planned and remaining fund monies. The first such report is due one year after the licence has been terminated at the latest.
- Wherever possible, fund monies should be invested within a period of five years.
- If necessary, licensees may transfer remaining fund monies to a central fund managed by VUE with a separate steering committee.

7 Fund dissolution

When the monies contributed to a fund have been exhausted and no more naturemade products are sold to accrue fund monies, the fund may be dissolved by resolution of the competent steering committee.