



# COMMUNICATIONS GUIDELINES

ON CARBON NEUTRALITY

# MANAGEMENT SUMMARY

More and more companies are pledging their commitment to carbon neutrality. This is in response not only to customer demand for sustainability but also to the requirements of Article 6 of the Paris Climate Agreement. It states that companies must make a voluntary commitment to reducing their carbon emissions if international climate goals are to be met.

The process for achieving carbon neutrality is defined by the Clean Development Mechanism as part of the Kyoto Protocol. Unavoidable emissions, which a company can identify by calculating its carbon footprint, can be offset by purchasing carbon credits. Nonetheless, this offset does not give the company a carte blanche to emit carbon.

Even though there is currently no generally accepted definition of the term 'carbon neutral', it certainly doesn't mean 'carbon-free', as is sometime mistakenly believed. It is therefore incumbent on all companies to explain clearly and simply what they mean by 'carbon neutral', especially if they are using the term to promote their products and services.

Exactly what information companies should provide when they use the term 'carbon neutral' for promotional purposes is currently being decided in the courts, largely as a result of warnings issued by Germany's Wettbewerbszentrale (competition commission).

While this process is ongoing, Fokus Zukunft believes that the term 'carbon neutral' should always be explained as clearly as possible. This publication is designed to show how it can be achieved.

**Of the fifteen recommendations we make, we would like to bring two to your attention here:**

- **Mark the term 'carbon neutral' with a footnote that states 'offsetting with carbon credits'.**
- **Provide a link or QR code that takes the reader to a page providing more details about carbon neutrality.**

A summary of all our recommendations is available on page 17 in the form of a checklist of questions.

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# INTRODUCTION

**What does carbon neutrality mean exactly?**  
**Why should my company be carbon neutral and how can we get there?**  
**Is carbon neutrality just "greenwashing"?**  
**Should we emphasise carbon neutrality in our corporate communications?**  
**What are the rules we should follow?**  
...

The issue of carbon neutrality is fraught with questions. These guidelines are designed to help you get to grips with this complex issue. The main focus is to provide practical recommendations for action to improve your company's communications.

These guidelines have been compiled with the greatest possible care and are based on our extensive experience of helping over 1,000 companies work towards carbon neutrality and implement other initiatives connected to sustainability. They are not exhaustive and we accept no liability, either directly or indirectly, from the use made of this information.

If you have any questions about these guidelines or about your own communications materials, please do not hesitate to contact us by phone or email.

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**Please note:** For the sake of readability, all personal pronouns, regardless of gender, should be understood to refer to all genders.

# STATUS QUO

The term 'carbon neutral' (or carbon neutrality) has become a buzz phrase. Whether in politics, business or our personal lives, the effect our carbon emissions have on the climate is now firmly on the agenda. The issue is covered by Article 6 of the Paris Climate Agreement, and in Germany, Bavaria's Climate Protection Act specifically requires that the state's regional authorities and institutions offset all their greenhouse gas emissions by 2030.<sup>1</sup>

The media, too, is full of reports on the ambitions and efforts of various organisations to become carbon neutral:



While much of the press coverage is supportive, some publications take a more sceptical stance.

## The key issues on carbon neutrality

In the commercial environment, the criticism is mainly based on the suspicion that some companies want to be seen as being carbon neutral purely for marketing purposes and that the real work of reducing their carbon footprint is actually not being done. The suspicion is that these companies are simply jumping on the green bandwagon in order to capitalise on consumers' demand for greener products and services and that many companies are simply doing the bare minimum to reduce their carbon emissions. In other words, the charge is one of greenwashing.

<sup>1</sup> See Bavaria's Klimaschutzgesetz (2020)

Just as medieval sinners bought 'indulgences' that they believed absolved them of their sins, some companies are accused of buying carbon credits\* simply as a salve to their conscience rather than out of a genuine desire to help reduce global warming.

But even if some business owners are wary of the commitment involved, there can be no doubt that most of the business community understands the need to reduce greenhouse gas emissions. A recent Bitkom study revealed that almost half of all German companies are aiming for carbon neutrality.<sup>2</sup>

### **What does 'carbon neutral' mean?**

In order to make sense of the situation, we need to look more closely at what 'carbon neutral' actually means:

There is currently no universally accepted definition of the term 'carbon neutral'.

According to the German dictionary Duden, the term 'klimaneutral' (climate neutral) means "neither positively nor negatively affecting the climate". In other words, it means that the action concerned results in neither more nor less greenhouse gases being released into the atmosphere.

Neutralisation, of course, means that one effect is cancelled out by another. But this is not the same as being CO<sub>2</sub>-free, which from a practical point of view is both technologically and commercially unfeasible, even by 2050. In the future, carbon neutrality will only be achieved with the help of internationally recognised carbon offset projects, such as carbon sinks (e.g. planting forests).

### **Carbon neutrality through offset**

As far as the climate is concerned, it doesn't matter where in the world emissions are saved. It's the global total of greenhouse gases that is important. Therefore, according to the concept of the Clean Development Mechanism (CDM), emissions saved or stored via a climate protection project can be traded for emissions credits (or 'carbon offset certificates') and offset against a company's own emissions. In order for the offset calculation to work, the climate protection projects involved need to meet the criteria of 'additionality' and permanence as well as other basic conditions. Otherwise the result is only a shift in the proportion of greenhouse gases in the atmosphere, which would not result in any real benefit for the climate.

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\* The terms 'emissions', 'greenhouse gas emissions' and 'greenhouse gases' are used interchangeably in this document, although they don't have the same meaning technically speaking.

<sup>2</sup>bitkom(2020)

Officially recognised carbon offset projects are all located in developing and emerging countries. This is because the Kyoto Protocol, which is binding under international law, stipulates that projects to avoid or reduce greenhouse gas emissions have to be implemented where they are most economically viable. But there is another reason why such projects are located in the global South. The conditions required for renewable energy plants (i.e. solar, wind, hydro and biomass) are more favourable there. Furthermore, such projects have greater potential to improve the social, economic and environmental conditions of local populations in the South, thereby helping to reduce migration.

Ever since the creation of the CDM under the Kyoto Protocol, the offsetting of unavoidable emissions via carbon credits has been an internationally recognised method of achieving carbon-neutral status. The emphasis is clearly on unavoidable emissions. To achieve the international climate targets set out in the Paris Climate Agreement of 2015, offsetting via credits will not be enough in itself. Keeping global warming under 1.5°C or 2°C compared to the pre-industrial era can only be achieved if the emissions don't occur in the first place, or are at least significantly reduced.



**Offset should not be seen as the primary means of emissions reduction.**

In order to have a future worth living, it is essential that we develop long-term strategies for living in harmony with nature at all levels – political, economic and societal.

Some companies account for a very large share of global greenhouse gas emissions. This is where much of the effort to reduce carbon emissions is needed. Carbon neutrality is a crucial part of the effort required, and Article 6 of the Paris Climate Agreement calls for companies to achieve it on a voluntary basis.

In this respect, the above-mentioned Bitkom study seems promising, and it also indicates a promising development in the direction of sustainable entrepreneurship. However, only 46% of the companies surveyed said they were voluntarily working towards carbon neutrality. This is simply not enough. 14% only plan to reach that goal far off in the future (between 2040-2050).

In view of the increasing number of extreme weather events and natural disasters attributable to climate change, action is needed now. If we don't act now, we will reach the threshold of 1.5°C of warming as early as 2030. Failure to act could have devastating consequences.

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<sup>3</sup>bitkom(2020)

## FokusZukunft believes:

In our view, raising awareness of carbon neutrality and climate change has to be done again and again. It is also important that contexts and backgrounds are explained to different audiences via different media. Even though the term "carbon neutral" has entered everyday discourse, it cannot automatically be assumed that people understand the difference between:

- a) **CO<sub>2</sub>-free on the basis of zero net greenhouse gas emissions**
- b) **Carbon neutral on the basis of offsetting via carbon credits**

To promote understanding of these issues, clear communication is essential. In particular, companies bear a special responsibility towards consumers when talking about carbon neutrality for marketing purposes and when the label climate neutral can become the buying factor.

**! Communication around carbon neutrality must be clear and simple so that everyone is able to understand and evaluate a company's commitment to combatting climate change and protecting the environment.**

If communication is any way unclear or untrustworthy, then the company shouldn't be surprised if it attracts the charge of greenwashing – i.e. trying to look good in the eyes of consumers but unwilling to undertake meaningful change.

The climate, greenhouse gas emissions and the environment are complex issues, but they are also the most pressing issues we face as a species. They are therefore put under intense public scrutiny. Any misleading or confusing information, regardless of whether it is intended, will not only not be accepted, it will be exposed in the media.

**>>** *As a basic principle, we recommend that all press releases and marketing materials are checked carefully for factual accuracy and, where possible, refer to external sources.*

In light of the generally critical view that many people have of carbon offsetting, it would be useful to be able to at least refer to an alternative method of reducing emissions.

Currently, there is no such alternative. Putting the entire world economy onto a more sustainable footing is going to be a long, slow process. In the meantime, emissions are inevitable. Offsetting is better than nothing and probably one of the best methods we currently have of protecting Earth's fragile biosphere. However, we should regard it as an interim solution. The real goal should be to reduce our emissions in the first place, or even avoid them altogether.



By following a few rules, which are explained in more detail in these guidelines, your company can make a meaningful contribution to climate protection.

We understand if you are uncertain because of critical reports about climate neutrality or the various climate neutral labels. However, this is a journey well worth taking.

# THE PATH TO CARBON NEUTRALITY

Behind all the various terms used to describe carbon emissions, there is usually a calculation of the carbon footprint of the company, product or service concerned.



*Without this calculation, any claims regarding reduced emissions or carbon neutrality will remain suspect.*

Only if you know the volume and location of your emissions can you identify potential reductions and put them into practice.

In order to obtain the most meaningful figure for total greenhouse gas (GHG) emissions, which can then be used as a starting point, companies should use the calculation method known as the Greenhouse Gas Protocol (GHG Protocol). This is an internationally recognised standard for greenhouse gas accounting. Based on principles used in financial accounting, it defines the basic principles of relevance, completeness, consistency, transparency and accuracy. Other standards, such as the internationally recognised environmental management standard ISO 14064, build on the GHG Protocol.

Automated CO<sub>2</sub> calculators, which are free to use online, are usually fairly superficial and incapable of dealing with the complexities involved. To get a reliable calculation of your CO<sub>2</sub> footprint, you should commission a specialist service provider who will provide you with a report detailing potential reductions. To offset the emissions calculated, the service provider will often offer to sell you carbon credits.

As already stated, it is better to reduce or avoid emissions than to simply offset them. Only if emissions are genuinely unavoidable should they be offset via the purchase of credits based on reputable carbon offset schemes.

#### FokusZukunft recommends:

We believe it is well worth your while to work with specialist providers in this area, as the calculations involved can quickly become very complex. Working with a specialist provider will not only save you time and energy, it will also give you a more accurate result. Should there be any doubt cast on the reading later, the provider will be able to vouch for its accuracy. While undertaking his audit, the provider will develop an in-depth understanding of the nature and structure of your business and will therefore be able to identify potential reductions. He will also be able to recommend specific carbon offset projects.

Working with a specialist provider will also pay off marketing-wise, often resulting in an official certificate (e.g. Climate Neutral Product), which you can use in subsequent marketing communications.



Fig. 2:  
Award and seal provided by Fokus Zukunft

You can include these seals and logos in your own marketing materials to prove to your stakeholders that your carbon neutrality has been externally verified. Experience shows that such credentials carry more credibility than your own in-house creations.



**Nonetheless, the seal and logo on their own won't be enough to explain to your stakeholders - especially consumers - how you have achieved carbon neutrality.**

As previously noted, there is currently no uniform definition of carbon neutrality or any universally applicable certification. As long as this is the case, each company or service provider is free to decide how its credentials can be used. But in order to make them credible and valuable, we recommend providing details of how the accreditation was achieved. If explanatory notes are available (as is the case with Fokus Zukunft accreditation), it would be useful to refer to them.

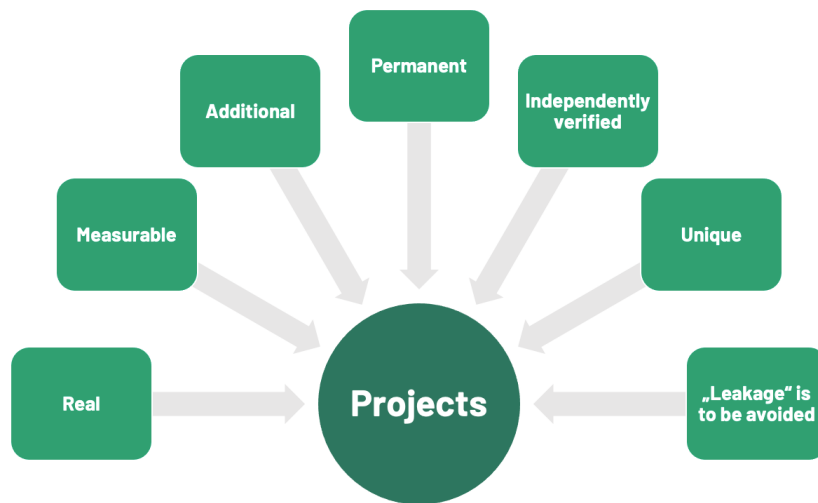
## CHOOSING THE RIGHT OFFSET SCHEME

If you're aiming to become carbon neutral, it is crucial that you purchase offsets based on reputable carbon reduction schemes. In order to be designated 'carbon neutral' under Article 6 of the Paris Climate Agreement, the credits you buy need to meet certain criteria. Choosing the right schemes also helps to boost the credibility of offsetting in general and gives you a compelling talking point in your corporate communications.

### FokusZukunft recommends:

When choosing an offset scheme to compensate for your unavoidable greenhouse gas emissions, you should consider the following:

- **Make sure that projects are certified in accordance with the UN CER Standard, Gold Standard or Verified Carbon Standard.**  
These standards guarantee that the offset project meets certain criteria and that, as well as helping to reduce net emissions, it also helps achieve other goals under the 2030 Agenda (sustainable development goals).
- **Support projects with which your company has some kind of connection**, e.g. because you have a manufacturing base in the same location.
- **Diversify your project portfolio**, so that your carbon neutrality will not be completely compromised in the case of unforeseeable events (e.g. natural disasters).



**Fig. 3:**  
*Criteria for an internationally recognised  
carbon offset project*

# TRANSPARENT COMMUNICATION

When it comes to communication around carbon neutrality, we have already referred to the importance of being clear and transparent.

The consequences of poor communication (including accusations of greenwashing) can be seen time and again in critical media coverage. The Wettbewerbszentrale, Germany's competition agency, has had to censure several companies for using the term 'carbon neutral' in a misleading or non-transparent way. The question of what the term should actually mean when used in corporate advertising is currently being decided by the courts.



You can read the Wettbewerbszentrale's press release [here](#). A positioning statement from the Allianz für Entwicklung und Klima (Alliance for Development and Climate) can also be found on their website.

**We support the Wettbewerbszentrale's demand for transparency in general. It is also in our interest that the issue is clearly explained and that we focus on the long-term commitment to combatting global warming.**

Until the courts reach a decision as to what 'carbon neutral' should be taken to mean when used in corporate communications, we can only emphasise the following:

**Your communication should be as clear and transparent as possible across all channels and in all directions!**

In the meantime, our recommendations on communication are as follows:

- **Explain contexts and backgrounds**, so that your audience clearly understands your carbon neutrality.
- **Use accreditations from external service providers (seals, documents etc.)** that attest to your carbon neutrality.
- **Emphasise the credibility of the accreditation**, by referring to the procedure and applicability of the accreditation (in the case of Fokus Zukunft).
- **Choose reputable carbon offset projects** to which you have a connection and that provide compelling talking points.

In general, you should consider carbon neutrality as just one strand of your strategy for helping to reduce global warming. It should be part of a larger sustainability programme that includes other environmental and ecological aspects and that you should communicate clearly to external audiences.

#### Further recommendations:

- **Your primary communications platform should be online.**

It could be a separate menu item on your company website or a special landing page. Compared to print media, presenting information online has the following benefits:

- Ability to make changes and additions quickly and easily.
- Reduction in paper usage.
- Information accessible by stakeholders wherever and whenever they want.



*Depending on your target audience, you could also use a flyer or brochure in addition to your online presence. It depends on how you can best reach your stakeholders.*

Many products these days bear a small label or sign on their packaging claiming that they are carbon neutral.

But manufacturers need to be careful with such claims. The Wettbewerbszentrale has stated that claims such as 'climate neutral' or '100% carbon-neutral production' are easily misunderstood by consumers.

To avoid making misleading statements, clear and simple information needs to be provided. This responsibility lies clearly with the manufacturer. As the Wettbewerbszentrale explains, "In law, if a term has more than one possible meaning, responsibility for any misunderstanding that arises lies with the advertiser, because it is in the advertiser's power to explain exactly what it means in using the term concerned."

The next two tips explain how companies could communicate carbon neutrality more transparently on their packaging.



**Adding a footnote or other explanatory note to the term 'carbon neutral' can aid understanding.**

When using the term 'carbon neutral', add an explanatory note that explains how carbon offsetting works, if possible.

The more details you provide, the clearer the explanation will be. We recommend including at least the following information:

**\* offset using carbon credits**



**Providing a link or QR code that takes the reader to further information.**

As most product packaging doesn't provide enough space to provide detailed information, a link or QR code can be a useful space-saving solution.

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<sup>4,5</sup> Zentrale zur Bekämpfung unlauteren Wettbewerbs Frankfurt am Main e.V. (2021)

Thus, customers can inform themselves on a website that provides more details.

**We at Fokus Zukunft offer this solution.**



**Fig. 4:**

QR code and link provided by Fokus Zukunft

This solution is perfect for advertisers, who can save space, and for consumers, who can find out more about how carbon offsetting works. For customers who don't have online access, a phone number and postal address could be provided.

Information on your information website:

The website or website page that provides the additional information should be designed in such a way that customers can quickly and easily get an answer to the following questions:

**Has the product been offset and made carbon neutral across its entire lifecycle or only across certain parts of its lifecycle?** As per the GHG Protocol (see above), we recommend that all relevant emissions are recorded, including Scope 3. Including only Scope 1 and 2 could leave you exposed to accusations of greenwashing.

**Did the carbon credits purchased to offset unavoidable emissions support reputable schemes?** (see p. 10: Choosing the right offset scheme).

**Has the offsetting been done out of a genuine desire to help the fight against global warming, or has it just been done for marketing purposes?**

If you are a member of a climate alliance or can demonstrate some other involvement, such as support for local environmental projects, that would be evidence of your commitment to helping reduce global warming and should be prominently displayed on your website.

➤➤ *We believe that the questions above will provide the information that consumers and stakeholders need to properly assess companies and products that claim to be carbon neutral.*

The more details you provide, the clearer your commitment will be, and the less vulnerable you will be to accusations of greenwashing.

When creating your information page, the information on the next page should be taken into account. Experience has shown that this information helps to create transparency and credibility when making claims of carbon neutrality.

- **Greenhouse gas audit outcomes**



**State the size of the carbon footprint that was offset by the purchase of carbon credits.**

For maximum transparency, you should publish the complete report. As a minimum you should refer to the basic parameters used and explain who the GHG audit performed.

- **Carbon credits**



**Indicate from which carbon offset project you have purchased carbon credits to compensate for your unavoidable emissions.**

Back this up by publishing the relevant documentation as provided by the scheme operator. You could even provide the official proof that the credits have been properly accounted for so that they can't be re-sold.

- **Climate protection project(s)**



**Explain why you support your chosen project(s) and highlight the quality and value.**

Provide background information, e.g. by linking to the project operator's website or project description and by referring to the certified standard that has been used. In addition, you should use the SDG to clarify which other UN sustainable development goals are promoted by the project besides Goal 13: Take action to mitigate climate change. You can download the SDG free of charge here.



- **Offset period**



**State for you long your carbon neutrality is initially valid.**

This information is usually shown on the offset certificate provided by the scheme operator (which is another argument in favour of publishing it).

- **Emissions reduction measures**



**In connection with offsetting emissions, always state how you intend to reduce your carbon footprint in the medium and long term.**

State your emissions reduction targets and provide regular updates, e.g. in a sustainability report. Report openly and honestly even if there is no significant progress. If you have managed to reduce your carbon footprint, show how – you may inspire others to do the same.

- **Provide explanations**



**Help your stakeholders understand the importance of carbon neutrality and encourage them to protect the planet where they can.**

Educate your stakeholders with videos and by providing links to other materials. Fokus Zukunft can produce a professional video for you with a partner from the film industry. You could also use the promotional material (information sheets, FAQs etc.) provided by your scheme operator.

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How and to what extent you want to, or are able to, publish such material will of course depend on your individual circumstances.

For practical purposes, the following general principles apply:



**Make sure the information is presented in a user-friendly way. Design the landing page in such a way that it is easy for readers to find the information they want.**

Note the following:

- Arrange the information into **short sections**.
- Use **emphasis** (e.g. bold text).
- Use **visual elements** such as graphics, videos and images.  
➔ If the scheme itself can't provide you with any visual material, you could try using an image database (don't forget to state the source).
- Make sure the information is accessible and responsive.

The last point is particularly important if you're using an enhanced seal with a QR code. QR codes are scanned with a mobile phone, so the design of your page should be mobile-friendly.

**>>** *If you decide to use Fokus Zukunft's enhanced seal in your communication, we can create a landing page for you based on our usual template, which will take care of the issues mentioned here.*

## CHECKLIST

The recommendations provided in these guidelines are summarised below.

**>>** *You can use this summary to establish the strengths and weaknesses of your company's communications.*

Tick off the items in the checklist as applicable and take further action where required.

If you have any questions about these guidelines, please do not hesitate to get in touch:  
[marketing@fokus-zukunft.com](mailto:marketing@fokus-zukunft.com)

**We look forward to helping you communicate clearly about your  
carbon neutrality projects!**

## 15 questions to ask about your company's communications

Is it clear to your stakeholders what you mean by the term 'carbon neutral'?	
Do you always mark the phrase 'carbon neutral' with an asterisk and the note 'achieved with offset via carbon credits'?	
Do your stakeholders have access to online information containing up-to-date details about the 'carbon neutral' certification?	
Do you use the label 'carbon neutral' as awarded by an external carbon offset provider?	
Do you explain the criteria you have met to be awarded 'carbon neutral' status by an external offset provider?	
Do you use an enhanced seal that links to further information via a link or QR code?	
Do you state the size of the carbon footprint you have offset on the information page?	
<p>Do you explain on the information page...</p> <ul style="list-style-type: none"> <li>• ... the criteria you have used to calculate your carbon footprint?</li> <li>• ... which carbon credits you have purchased to offset your unavoidable emissions and why you chose them?</li> <li>• ... for how long, and for which project, the offset applies?</li> <li>• ... how you intend to reduce your carbon footprint in the future?</li> <li>• ... what progress, or lack of progress, you have achieved with regard to reducing your emissions?</li> </ul>	
Do you use your information page to educate people about carbon neutrality so that those interested in the topic can learn more about it (e.g. with a video)?	
Are you involved in climate protection in other ways (e.g. by supporting regional projects), and do you include this work in your communications?	
Is your carbon neutrality part of a long-term emissions reduction strategy, which in turn is integrated into a broader sustainability strategy? If so, do you explain this in your communications?	

**Index of illustrations and sources:**

*Fig. 1: examples of media coverage*

Screenshots of online coverage:

<https://www.faz.net/aktuell/wirtschaft/deutschland-soll-bis-2045-klimaneutral-werden-17326849.html>

<https://www.spiegel.de/wissenschaft/mensch/europas-green-deal-klimaschutz-in-der-eu-ist-nun-gesetz-a-2f826fbf-4c54-42e0-8c4e-050201e3aaff>

[https://www.deutschlandfunkkultur.de/kampf-gegen-den-energiehunger-wie-man-klimaneutral-leben.1008.de.html?dram:article\\_id=459242](https://www.deutschlandfunkkultur.de/kampf-gegen-den-energiehunger-wie-man-klimaneutral-leben.1008.de.html?dram:article_id=459242)

<https://ze.tt/warum-klimaneutrale-produkte-nicht-zwangslaeufig-so-umweltfreundlich-sind-wie-sie-klingen-umweltschutz-greenwashing-klima/>

<https://www.handelsblatt.com/unternehmen/industrie/co2-reduktion-bosch-will-komplett-klimaneutral-arbeiten-und-laesst-sich-das-eine-milliarde-euro-kosten/24321480.html?ticket=ST-12238717-azooWzCyxhPwp9jGpL30-ap5>

*Fig. 2: Award and seal provided by Fokus Zukunft*

Fokus Zukunft image

*Fig. 3: Criteria for an internationally recognised carbon offset project*

Fokus Zukunft image

*Fig. 4: Muster QR code and link provided by Fokus Zukunft*

Fokus Zukunft image

Bayerisches Klimaschutzgesetz (2021) [Bavarian Global Warming Act]: Art. 4 Kompensation für Treibhausgasemissionen [Offsetting Greenhouse Gas Emissions] available at:

<https://www.gesetze-bayern.de/Content/Document/BayKlimaG-4>

Bitkom (2020): Fast jedes zweite Unternehmen in Deutschland will perspektivisch klimaneutral werden [Almost 50% of German companies aim to become carbon neutral], available at:

<https://www.bitkom.org/Presse/Presseinformation/Fast-jedes-zweite-Unternehmen-in-Deutschland-will-perspektivisch-klimaneutral-werden>

Zentrale zur Bekämpfung unlauteren Wettbewerbs Frankfurt am Main e.V. (2021):

Press release on claims for injunction against use of the term "carbon neutral", available at:

<https://www.wettbewerbszentrale.de/media/getlivedoc.aspx?id=38894>

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