

DIRECT SUBSTITUTION, BOOK & CLAIM AND OFFSETTING: MEASURE AND REDUCE EMISSIONS, OFFSET WHAT CANNOT BE AVOIDED

Reduction measures within the value chain

Direct substitution

- Direct vehicle fueling with sustainable fuel or electricity
- Emission reductions determined on the basis of calculations

Indirect substitution (insetting/Book & Claim^{1,2})

- Purchase of sustainable fuels or efficient transportation services in the same mode of transport
- Proof of GHG emission reduction:
 - Confirmation of direct consumption possible on the basis of calculations
 - Certificates showing substitution of fossil fuels in the value chain



GOGREEN
PLUS

DHL's GoGreen Plus products utilize the 'book & claim' methodology, focusing on reducing emissions within our value chain through direct or indirect substitution of sustainable fuels. This differs from offsetting, offered in some GoGreen products, which compensates emissions via external climate projects outside of DHL's value chain. Therefore, DHL does not account for these reduction in our own GHG footprint.

Compensation outside value chain

Climate protection projects (offsetting)

- GHG emission offsetting occurs outside the value chain of a company
- Not recognized by GHG Protocol and SBTi for GHG emission reduction
- Does not alter GHG emissions of a company

1. Recommended by Science Based Targets initiative's Aviation Guidance. Recognition of GHG emission reductions only after verification.
2. Indirect substitution with GoGreen Plus is achieved via the 'Book and Claim' insetting mechanism

