

DIRECTIVE ABOUT THE RELATION BETWEEN B-DTU, C-DTU, F-DTU, H-DTU,
M-DTU, N-DTU E DTUcoin (DTX)

Version 1.0



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I- Equivalency between the different types of DTUs and the DTUcoin (DTX)

I.1 The equivalency factor is valid for the moment of DTX issuance and their values correspond to their specific reference scenarios, as expressed in the following table:

| Type of DTU | Equivalency factor (DTX issuance) | Scenario reference (1 t _{eq} or 1m ² where it refers to LULUCF) |
|--------------|-----------------------------------|--|
| B-DTU | 1.5 | CFC-11, 1,4-dichlorobenzene, ethylene, SO ₂ , PO ₄ |
| C-DTU | 2.5 | tep |
| F-DTU | 1.0 | CO ₂ , m ² |
| H-DTU | 5.0 | 1,4-dichlorobenzene, SO ₂ , PO ₄ |
| M-DTU | 10.0 | antimony |
| N-DTU | 0.5 | CFC-11, CO ₂ , 1,4-dichlorobenzene, ethylene, SO ₂ , PO ₄ |

I.2 The reference values of the different types of DTUs were established according to the contextualization of the environmental impact, level of actual commitment and the urgency with respect to treatment of the current situation.

I.3 The reference value between the diverse types of DTUs and DTUcoin (DTX) will be established by the ZerO2Nature Executive Committee upon the issuance of every million DTUcoin (DTX). For the first million DTX, the following relation is currently applicable for DTU retirement:

| Type of DTU | Reference value (€) |
|--------------|---------------------|
| B-DTU | 15.00 |
| C-DTU | 25.00 |
| F-DTU | 10.00 |
| H-DTU | 50.00 |
| M-DTU | 100.00 |
| N-DTU | 5.00 |