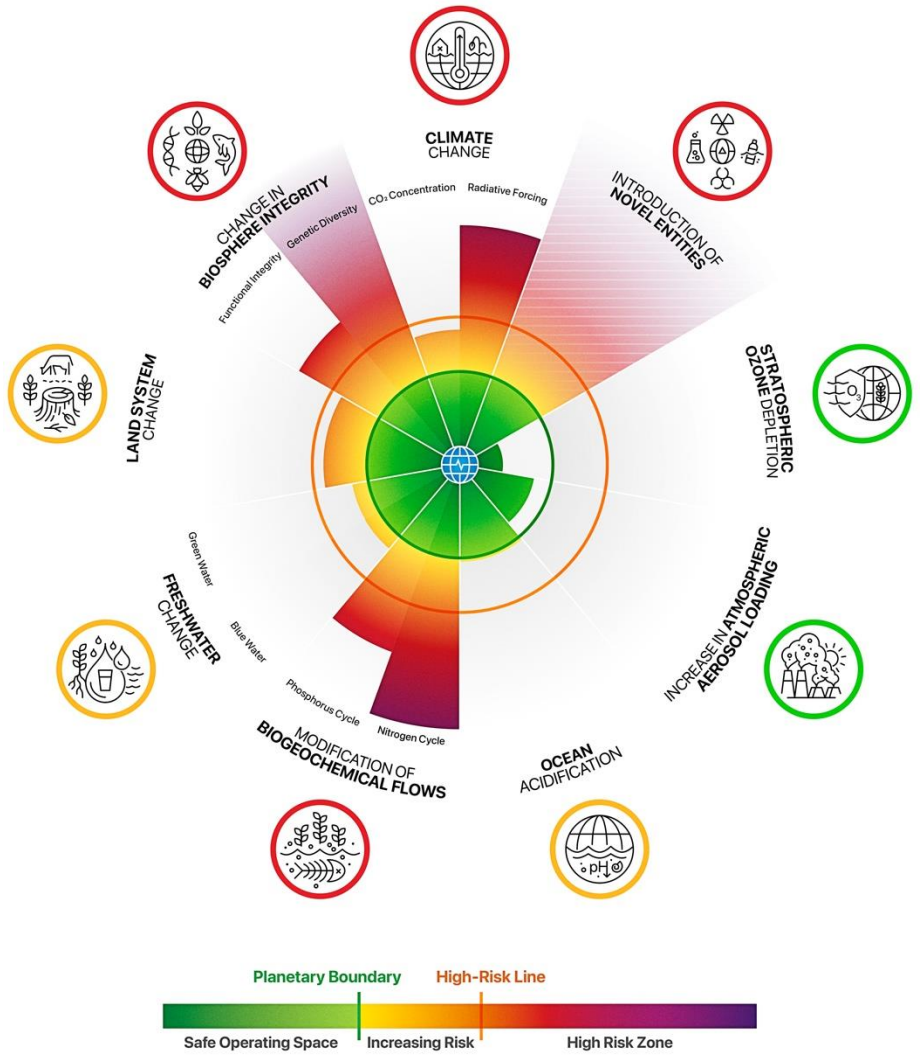
Vereint Mehr.Wert

Making *sustainability the norm*

Short introduction to the Mehr.Wert Standard



Graph from the Potsdam Institute for Climate Impact Research (PIK), 2025

Relevance

Seven out of nine planetary boundaries have been exceeded ocean acidification is in the danger zone. And it's getting worse every year

Potsdam Institute for Climate Impact Research (PIK). (2025, September 24). Seven of nine planetary boundaries now breached – ocean acidification joins the danger zone. Online: https://www.pik-potsdam.de/en/news/latest-news/seven-of-nine-planetary-boundaries-now-breached-2013-ocean-acidification-joins-the-danger-zone (Accessed: April 1, 2026)

Vereint Mehr.Wert Mission

We value the environment and are ***making sustainability the new normal***.

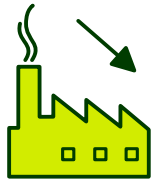
Living and doing business within planetary boundaries is possible once the environment becomes an economically relevant factor and environmentally conscious behaviour also pays off financially. That is what we are working toward.

If all environmental costs were internalized, sustainable products would be cheaper than 'conventional' ones. Companies, cities and local authorities would then switch to a renewable economy in no time at all.

Mehr.Wert Approach

Mehr.Wert Process

Economically and ecologically effective environmental protection combined in a holistic process



Analysing and reducing environmental impacts

Ecological upgrading with a focus on biodiversity

Environmental costs: Monetizing the impacts

Environmental value: Monetization of renaturation

Internalize environmental costs and allocate them according to the polluter-pays principle (in monetary terms)

- Science-based
- Compatible with Regulations
- Holistic Approach
- Conformity Assessment
- Impact on the Balance Sheet
- Transparency & Communication

Version 1.12

The Mehr.Wert Standard

The guideline invented in collaboration with the **TU Berlin** and TU Braunschweig (**iTUBS**) describes the approach to first **analyse** and **reduce** environmental impacts and **internalise** the external effects after by investing in **renaturation** in the amount of the remaining environmental costs.

Find out more: here (German)
Read the Mehr.Wert standard: here (version 1.12, German)
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The six phases of the Mehr.Wert standard

Mehr.Wert Process

Analysis

1

2

3

4

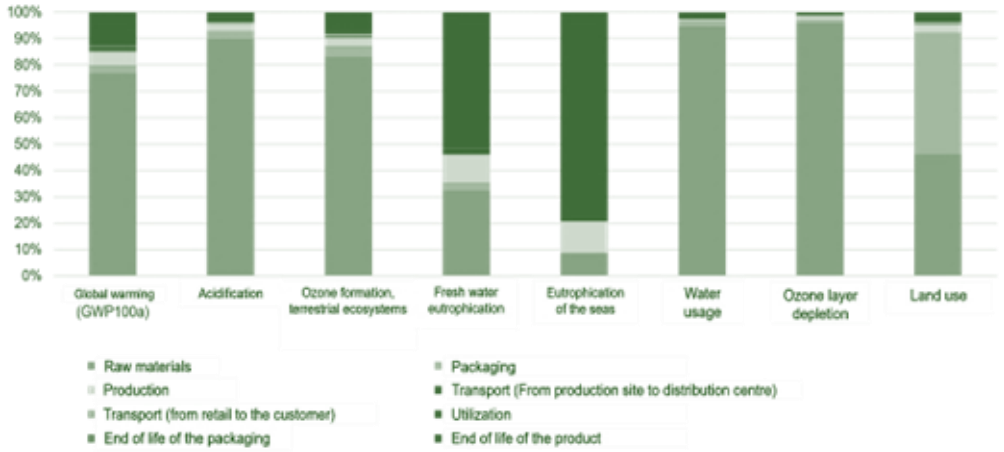
5

6

Life cycle assessment (LCA) according to international ISO standards

- **Products** ISO 14040/44
- **Organisations** ISO/TS 14072
- **Urban areas** GHG Protocol for Cities [1] & ISO 14040/44-based LCA
- **Individuals** Life-LCA methodology [2]

LCA results (example)



[1] WRI (2021) Global Protocol for Community-Scale Greenhouse Gas Inventories. An Accounting and Reporting Standard for Cities Version 1.1. World Resources Institute, C40 Cities Climate Leadership Group, ICLEI - Local Governments for Sustainability.

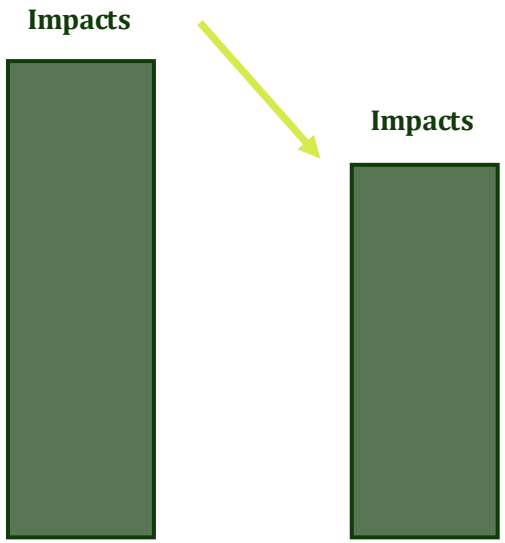
[2] Goermer, M., Lehmann, A. and Finkbeiner, M. (2020) 'Life-LCA: assessing the environmental impacts of a human being – challenges and perspectives', International Journal of Life Cycle Assessment. The International Journal of Life Cycle Assessment, 25(1), pp. 141-156. doi: 10.1007/s11367-019-01645-3.

The six phases of the Mehr.Wert standard

Mehr.Wert Process

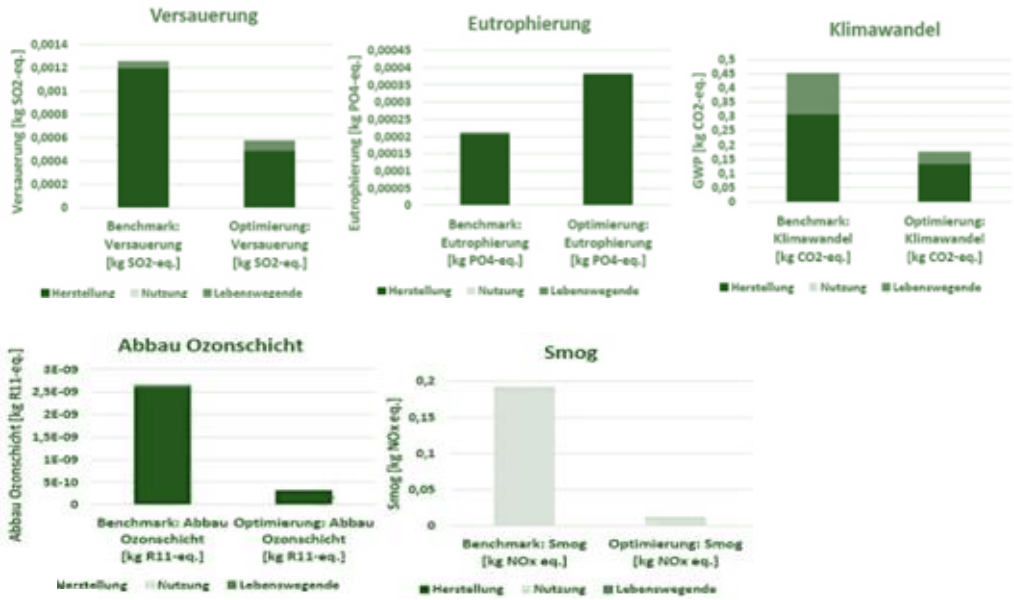
1
Reduction 2
3
4
5
6

Cutting down on environmental impacts based on the results of the LCA



Avoid damage

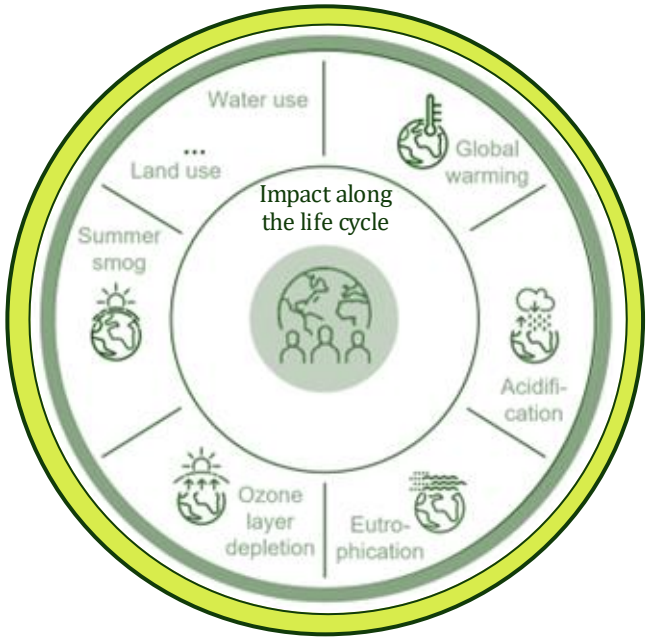
Optimization based on the LCA impact categories (mid-point level)



The six phases of the Mehr.Wert standard

Mehr.Wert Process

1
2
Environmen-tal Costs 3
4
5
6



× Societal costs of environmental pollution, including costs of damage prevention and restoration

= **Environmental Costs**

Mehr.Wert Process

Monetization of remaining impacts based on the LCA using the cost rates according to the *Environmental Prices Handbook* [3] by CE Delft. Current mandatory monetization of the impacts in eight impact categories.

Environmental Costs (€) = Σ (Impact$_i$ × Cost Rate$_i$)

Impact category	Unit	Cost rate in €-2021
Climate Change	€/kg CO_2-eq.	0,13
Acidification (terrestrial)	€/kg SO_2-eq.	5,28
Freshwater eutrophication	€/kg P-eq.	3,74
Marine eutrophication	€/kg N-eq.	14,25
Summer smog	€/kg NOx-eq.	0,416
Ozone depletion	€/kg CFC-11-eq.	29,1
Land use	€/m² a crop-eq.	0,099
Water use	€/m³	0,407

Example calculation of environmental costs

	(1.0 kg CO_2-eq) × (0.13 €/kg)	= **0.13 €**
	(0.2 kg SO_2-eq) × (5.28 €/kg)	= **1.06 €**
	(0.1 kg P-eq) × (3.74 €/kg)	= **0.37 €**
	(0.02 kg N-eq) × (14.25 €/kg)	= **0.29 €**
	(0.3 kg NOx-eq) × (0.416 €/kg)	= **0.12 €**
	(0.001 kg CFC-11-eq) × (29.1 €/kg)	= **0.03 €**
	(2 m²a crop-eq) × (0.099 €/m²a)	= **0.20 €**
+	(1.5 m³) × (0.407 €/m³)	= **0.61 €**
	Σ Total environmental costs	= **2.81 €**

[3] de Vries, J., de Bruyn, S., Boerdijk et al. (2024) Environmental Prices Handbook 2024 – EU-Version. Methodical justification of key indicators used for the valuation of emissions and the environmental impact. Version 1.1 – Update published in April 2025. Delft: CE Delft; Table 7 sets out the environmental cost rates referred to for the application of the Mehr.Wert standard.

The six phases of the Mehr.Wert standard

Mehr.Wert Process

Renaturation measures adapted to the needs of the ecosystem to maximize its performance, resilience and biodiversity.

1
2
3
Renaturation 4
5
6

Preparatory Measures	 Waste Removal	 Unsealing	 Deconstruction of Buildings
Producing Measures	 Seeding / Planting	 Water System	 Planting Brushwood Hedge
Maintenance & Preservation Measures	 Invasive Species Control	 Gentle Grazing	 Sustainable Mowing

The six phases of the Mehr.Wert standard

Mehr.Wert Process

Upgrading ecosystems holistically.

1
2
3
Renaturation 4
5
6

Abandoned forge becomes a refuge for endangered species.

Asphalt removal creates special habitat.

Heavily scrubbed areas become open land again and attract new animal species.

The six phases of the Mehr.Wert standard

Mehr.Wert Process

Sub-standard for ecological upgrading (incl. concepts for forests, urban areas and agriculture).

1
2
3
Renaturation 4
5
6

Renaturation Area | **Iterative Process of Renaturation**

Suitability assessment & long-term accessibility of the areas → Documentation & analysis of the initial state → Planning* & ongoing monitoring → Realization of the measures + ongoing monitoring → Evaluation, adaptation and continuation




*Phase 1 - Fundamental plan; phase 2 - development plan; phase 3 - action plan

The six phases of the Mehr.Wert standard

Mehr.Wert Process

The costs of renaturation are converted into an environmental value for the purposes of rehabilitation (input-oriented assessment system).

1
2
3
4
Environmen-tal Value 5
6

Inputs (efforts & measures) → considered in the → calculation of the environmental value

Ongoing site costs
- Area-based interest rate (standard area-based interest rate + 1.5% risk premium)
- Area-based direct costs

Administrative costs
A general overheads cost of 50% of the investment depreciation and site costs

Investment
Straight-line depreciation over 25 years

Margin
10% on investment and site costs

Biotope-related risk-induced costs
- Risk of biotope loss: percentage surcharge based on an expected value
- Restoration risk: annual accrual of 1% over 25 years

Simplified illustration of one Euro environmental value: The proportions do not reflect the actual distribution of the components. These may vary depending on the site.

The six phases of the Mehr.Wert standard

Mehr.Wert Process

Verification of Products

1
2
3
4
5
Verification 6

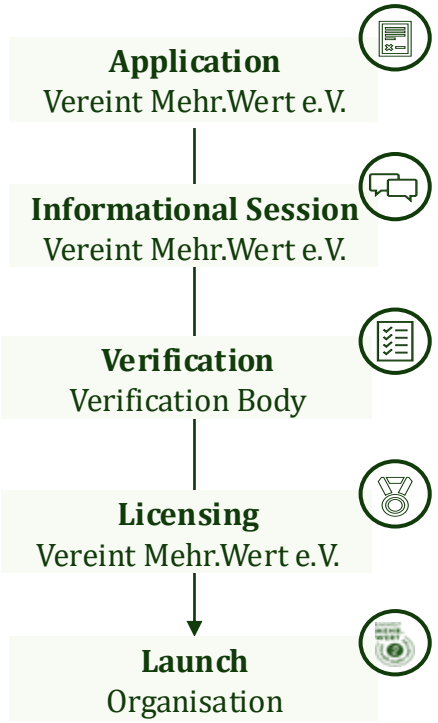
Organizations submit a verification application to Vereint Mehr.Wert e.V. (VMW) which reviews the eligibility of the application.

The VMW holds a meeting (30 min.) with the applicant to inform about the verification process (procedure, criteria, and obligations) as well as to address further questions.

The applicant enters into a verification agreement with a verification body (e.g., Kiwa) so that the product's compliance with the Mehr.Wert standard can be tested. The verification body issues a statement regarding the outcome of the verification.

If the verification is successful, the applicant may enter into a license agreement with Vereint Mehr.Wert e.V. to use the Umwelt Mehr.Wert label. Upon signing the license agreement, the label templates and the necessary materials will be provided.

The labelled products are approved for sale. The applicant agrees to comply with the publication and communication guidelines.



Further verifications and certifications planned or under review, e.g., for organizations, local authorities, producers of environmental value.

Making the difference by internalizing external costs

Companies adhering to the Mehr.Wert standard also account costs borne by the environment[1]. By addressing and integrating environmental costs into product pricing, they internalize externalities, thereby reflecting the costs of a product more holistically. As a result, these costs are not displaced, neither geographically to other regions nor temporally into the future.

Integration into product pricing

+ Internalization of environmental costs
+ Polluter-pays principle
+ The start of true cost accounting (TCA)
+ No cost shifting (no regions, no future)
+ Resource safeguarding (long-term)
+ Conditions to enable economic activities to remain within planetary boundaries

[1] The mandatory impact category costs to be internalized according to the Mehr.Wert standard: Climate Change, acidification (terrestrial), freshwater and marine eutrophication, summer smog, ozone layer depletion, land and water use.

Scientific Methods

Overview of Methods

Life Cycle Assessment for Analysis & Reduction

In accordance with ISO standards:

- Products & Services: ISO 14040/44
- Organizations: ISO/TS 14072
- Cities and Municipalities: GHG Protocol + ISO 14040/44 + GHG Emissions Reporting for Cities

Environmental Costs

Cost estimates from the Dutch research and consulting company CE Delft.

Basis for calculation: the eight environmental impact categories of climate change, acidification, freshwater and marine eutrophication, summer smog, ozone depletion, and land and water use.

Environmental Value

Input-based calculation: The total of all costs incurred to restore degraded areas in accordance with conservation principles.

Developed by Prof. Dr. Heinz Ahn, Director of the Institute for Controlling & Management Accounting at the Technical University of Braunschweig

Ecological nature restoration

Guidelines for environmental value producers: Standard for Ecological Upgrading.

The principles and procedures of the standard are based on nature conservation practices that are also stipulated in the Federal Nature Conservation Act.

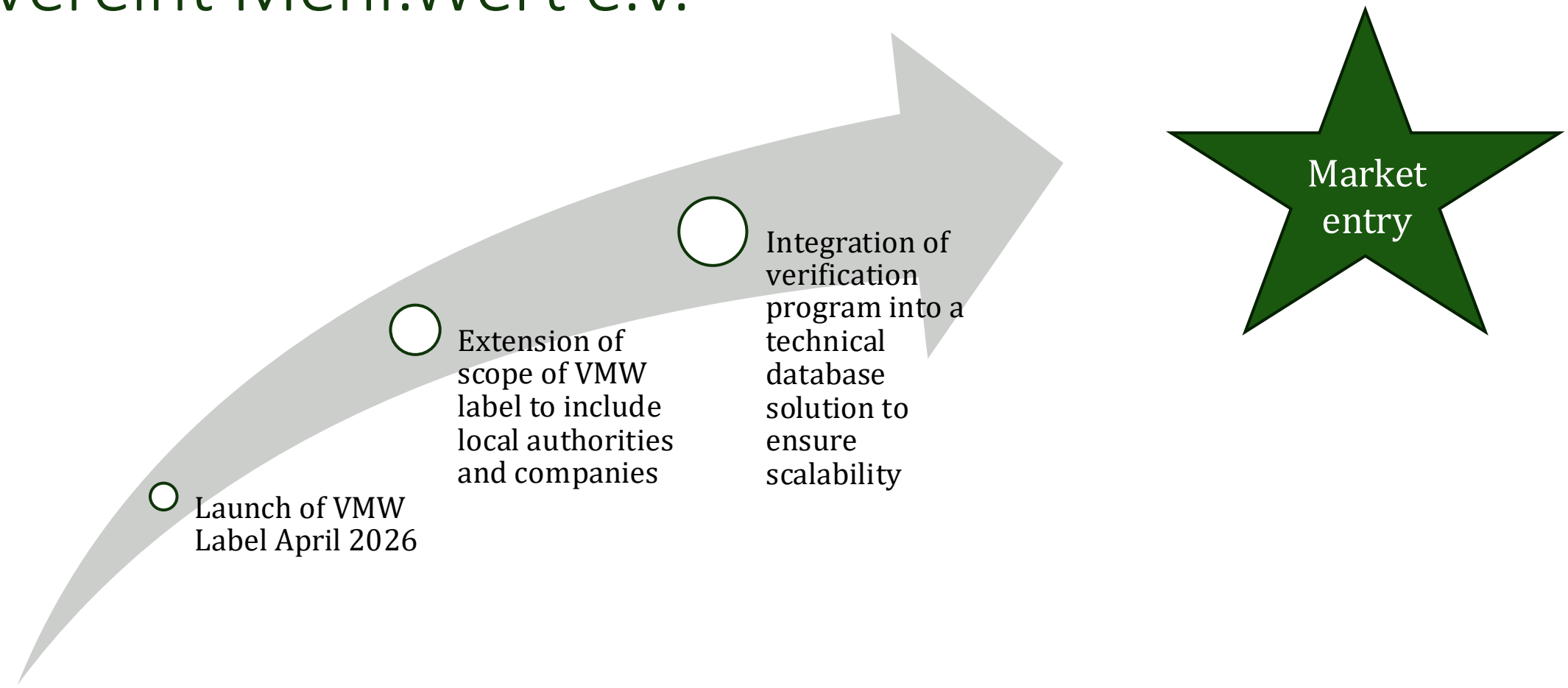
Overall Process

Basis of the Mehr.Wert Standard: Circular Ecosystem Compensation (CEC) Method [4]

Developed by an interdisciplinary team of experts, including researchers from the Technical University of Berlin and the Technical University of Braunschweig, as well as ecologists from GREENZERO.

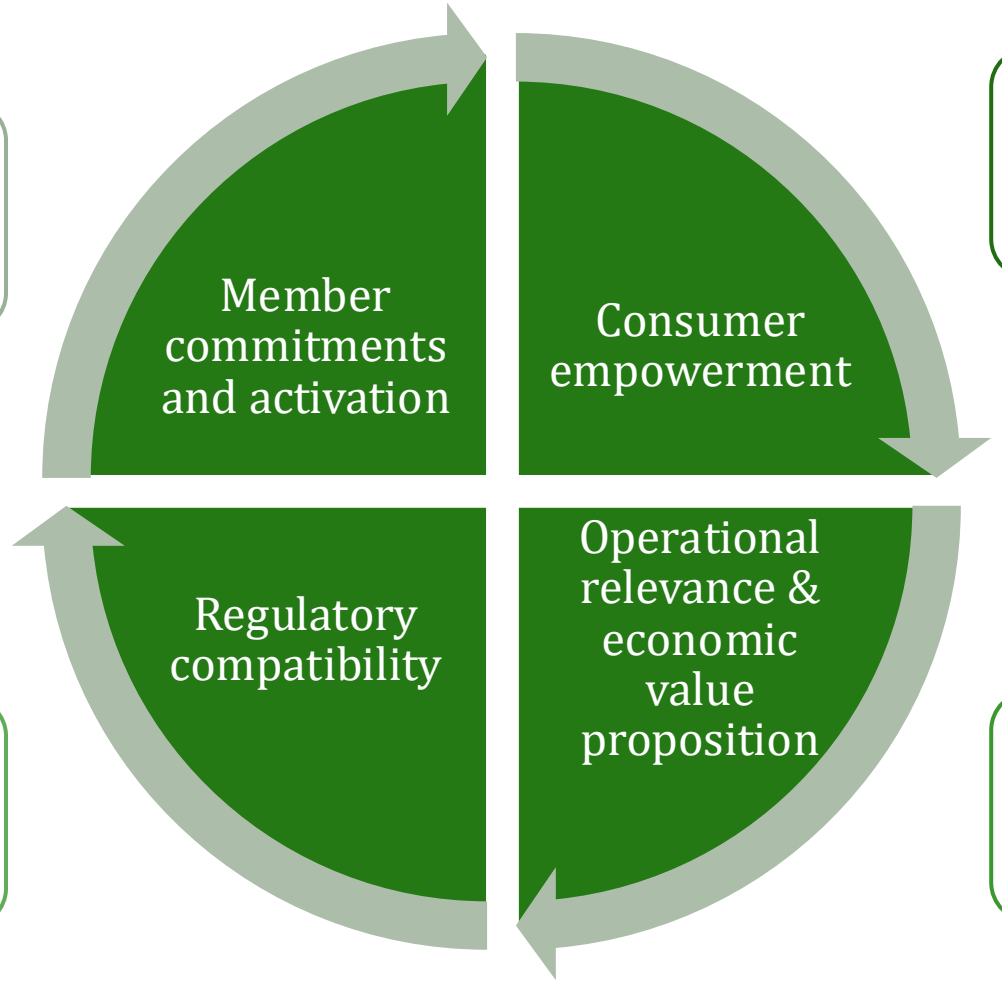
[4] Moore, D., Bach, V., Finkbeiner, M., Honkomp, T., Ahn, H., Sprenger, M., Froese, L., & Gratzel, D. (2023). Offsetting environmental impacts beyond climate change: The circular ecosystem compensation approach. Journal of Environmental Management, 329, 117068. https://doi.org/10.1016/j.jenvman.2022.117068

Key developments within the Vereint Mehr.Wert e.V.



Key developments within the Vereint Mehr.Wert e.V.

Collect member commitments and activate them to support label implementation, member acquisition and comms activities



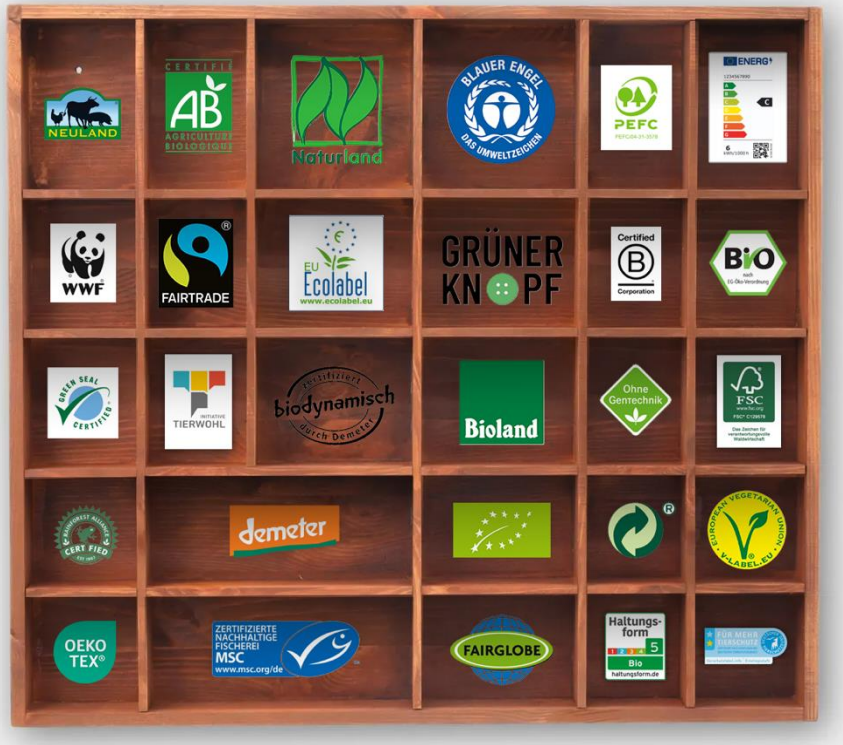
Ensure label communication is in line with EmpCo requirements and contributes to strategic narratives

Continuous monitoring of regulatory developments and ensure standard compatibility

Elaborate on management and process integration potentials to reinforce economic value propositions

Do we really need ***another label*** for the environment?

- Labels usually cover ‘only’ a single sector or specific aspects of environmental sustainability.
- The rating systems are complex and difficult for the public to understand.
- Consumer information tends to be a jumble of text and demands too much of consumers’ attention.
- To bring about effective change, we need to win over the mainstream.



The environment doesn’t need yet ***another label***, but a ***statement***:

+ This enables people to make trustworthy and clearly environmentally friendly choices.
+ It is underpinned by a platform that makes it easy to experience and compare the environmental impact of products.
+ This makes sustainable consumption attractive and desirable.

Name and label

A new idea of product quality

Umwelt Mehr.Wert (eng. Environmental Added Value)

Gute Produkte können *Mehr.*
Good products offer more.

They not only fit in with your lifestyle, but they also help create a livable environment for you, right here and now, and show you, simply and straightforwardly, how they do it.

Consumer empowerment and activation

Reward

Self-efficacy

Sense of competence

Meaning

Trust

***Mehr.*für dich / *More.*for you:**
Umwelt Mehr.Wert products offer multiple benefits for you.

***Mehr.*bewirken / *More.*impactful:**
With every *Umwelt Mehr.Wert* product, you're lending your voice to a liveable environment right here and now. At umwelt-mehr-wert.eu, you can experience and influence your environmental impact.

***Mehr.*ehrlich / *More.*honestly:**
On the *Umwelt-Mehr.Wert* platform, you can easily check and compare the environmental impact of Umwelt Mehr.Wert products.

***Mehr.*gerecht / *More.*fair:**
Umwelt Mehr.Wert products help create a livable environment and a more equitable society – while fitting seamlessly into your life.

***Mehr.*gut / *More.*good:**
The environmental impact of *Umwelt Mehr.Wert* products is continuously improved – based on scientific research in accordance with the Mehr.Wert standard and verified by third parties.

Proof of Concept

Reward

Incentives through challenges, games, etc. +
Loyalty programme +

Self-efficacy

Visualization of personal impact +
Regional projects +

Sense of competence

Maximum, but valid simplification +
Smart data visualization +

Meaning

User- and lifestyle-focused +
Focus on personal added value +
Addresses relevant topics +

Trust

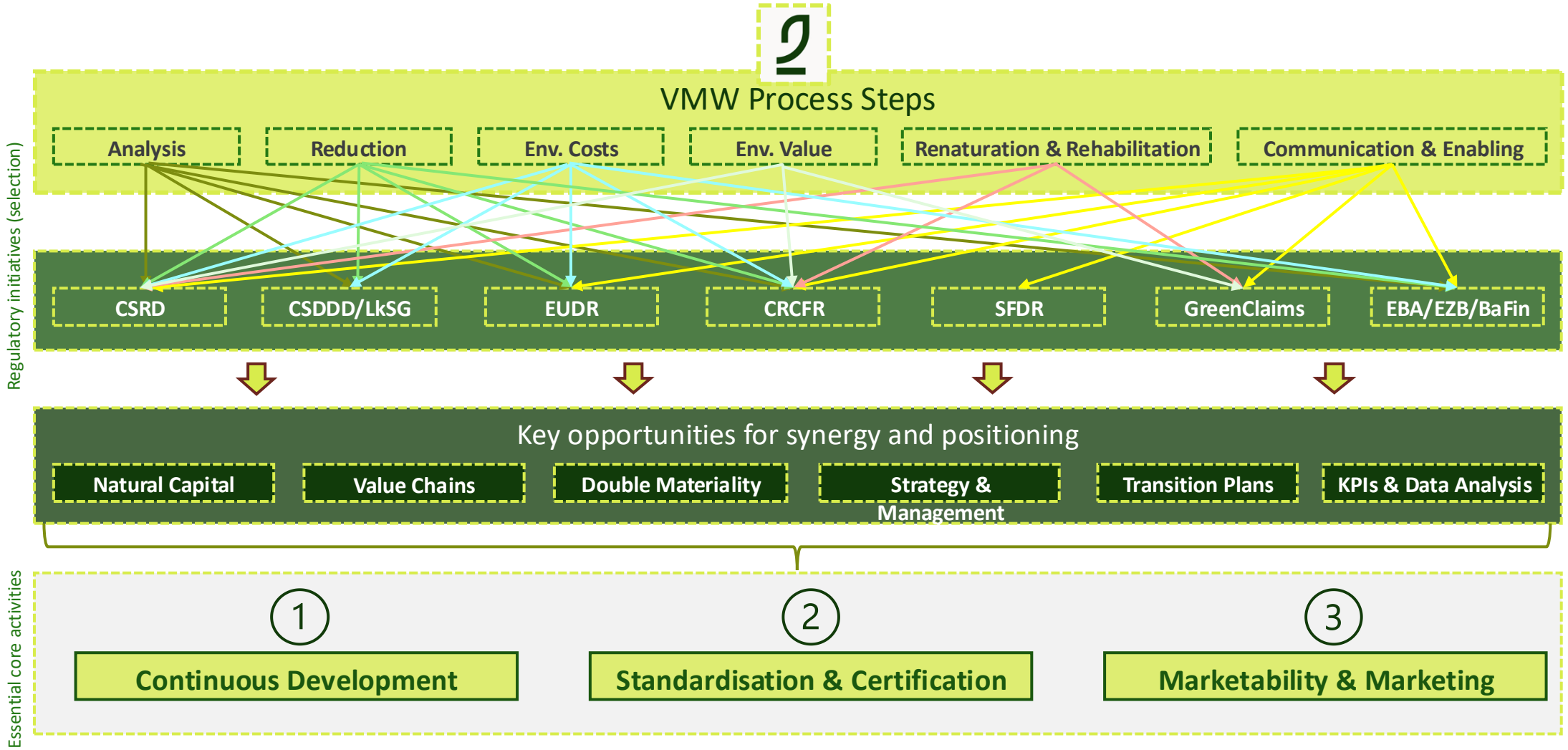
Scientifically sound +
Verified by third parties +
Maximum transparency +

Umwelt Mehr.Wert label
Environmental Added Value label
Your seal for a liveable environment.

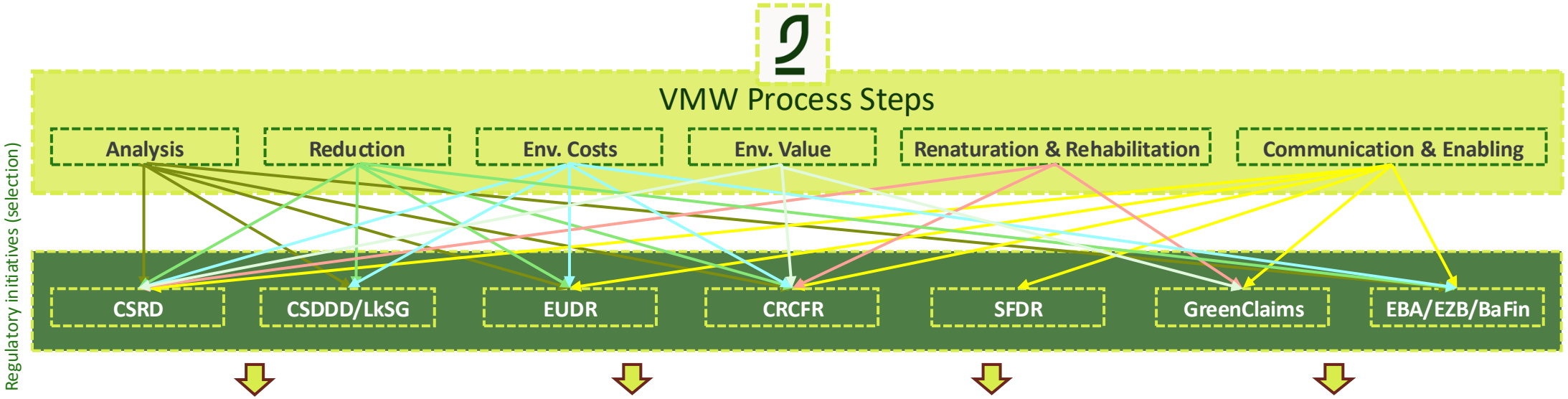
Umwelt Mehr.Wert platform
Environmental Added Value platform
The place where products clearly and straightforwardly show how they work for you – and how they're getting better.

Mehr.Wert standard
Added Value standard
The scientifically sound basis for the ecologically sound optimization of products and the analysis of their environmental impact.

The VMW Approach in Context



The VMW Approach in Context



Key opportunities for synergy and positioning

Natural Capital	Value Chains	Double Materiality	Strategy & Management	Transition Plans	KPIs & Data Analysis
The VMW approach provides a building block for natural capital accounting in the sense that it considers all env. objectives, conducts a holistic analysis of env. impacts, and quantifies these impacts in monetary terms. This approach can be useful in developing a strategic and accounting framework for natural capital.	The analysis and reduction phase of the approach, as well as the utilization of its results, are designed to cover the entire life cycle of the assets under valuation; they thus address the entire value chain and provide an idealized, comprehensive analysis of upstream and downstream value-added contributions.	The analytical approach focuses on environmental impacts, potential dependencies on natural resources, and the resulting risks and opportunities. This provides a robust basis for conducting a DMA at the organizational, product and process levels, which also allows for the parameterization of individual analytical steps.	Using this approach, specific strategic priorities and mgmt. strategies can be defined based on the preceding points; these take the form of repetitive process steps and, by being integrated into a continuous improvement process, meet regulatory requirements. The approach offers robust solutions, particularly at orga-nizational and product levels.	Analysis, reduction and offsetting under the standard approach can be used as a basis for developing transition plans in accordance with the CSRD. By incorporating scientific reference values and translating these into short-, medium- and long-term mgmt. plans, it meets regulatory requirements.	This approach supports the development of robust data frameworks and data management strategies and enhances the continuous improvement of data availability throughout the entire value chain of a valuation object. The use of recognized data systems ensures long-term reliability.

Thank you!

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