

DIRECTIVE ABOUT THE RELATION BETWEEN B-DTU, C-DTU, F-DTU, H-DTU,  
M-DTU, N-DTU, DTUcoin (DTX) AND PRODUCTIVE CYCLES RETIREMENTS

Version 1.1



May, 2024

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

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

Type of DTU	Equivalence (DTX)	Scenario reference (as per the EIP)
<b>B-DTU</b>	1,5	CFC-11, 1,4-dichlorobenzene, ethylene, SO <sub>2</sub> , PO <sub>4</sub>
<b>C-DTU</b>	2,5	MJ
<b>F-DTU</b>	1	CO <sub>2</sub> , PDF, m <sup>2</sup>
<b>H-DTU</b>	5	1,4-dichlorobenzene, SO <sub>2</sub> , PO <sub>4</sub>
<b>M-DTU</b>	10	Antimony
<b>N-DTU</b>	0,5	CFC-11, CO <sub>2</sub> , 1,4-dichlorobenzene, ethylene, SO <sub>2</sub> , PO <sub>4</sub>

- 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 retirement:

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Type of DTU	Reference value (€)
<b>B-DTU</b>	50.00
<b>C-DTU</b>	65.00
<b>F-DTU</b>	40.00
<b>H-DTU</b>	60.00
<b>M-DTU</b>	110.00
<b>N-DTU</b>	20.00

### 2 Equivalency among the different types of DTU and productive cycles retirements

2.1 The following table shows the relationship among the different types of DTU and the Global Industry Classification Standards (GICS) productive cycles apt to pertinent retirement. The numbers (Annex A) are related to the GICS list which is an integral part of this Directive.

DTU	GICS reference	Scenario reference (as per the EIP)
<b>B-DTU</b>	9, 11, 16, 24	CFC-11, 1,4-dichlorobenzene, ethylene, SO <sub>2</sub> , PO <sub>4</sub>
<b>C-DTU</b>	8, 16, 23	MJ
<b>F-DTU</b>	All	CO <sub>2</sub> , PDF, m <sup>2</sup>
<b>H-DTU</b>	8, 9, 16, 24	1,4-dichlorobenzene, SO <sub>2</sub> , PO <sub>4</sub>
<b>M-DTU</b>	1, 5, 12, 14, 19, 21, 22, 23, 24	Antimony
<b>N-DTU</b>	1, 5, 8, 9, 11, 12, 14, 16, 19, 20, 21, 22, 23, 24	CFC-11, CO <sub>2</sub> , 1,4-dichlorobenzene, ethylene, SO <sub>2</sub> , PO <sub>4</sub>

### Annex A

1. Automobiles and Components
2. Banks
3. Capital Goods
4. Commercial and Professional Services
5. Consumer Durables and Apparel
6. Consumer Services
7. Diversified Financials
8. Energy
9. Food, Beverage, and Tobacco

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10. Food and Staples Retailing
11. Health Care Equipment and Services
12. Household and Personal Products
13. Insurance
14. Materials
15. Media and Entertainment
16. Pharmaceuticals, Biotechnology, and Life Sciences
17. Real Estate
18. Retailing
19. Semiconductors and Semiconductor Equipment
20. Software and Services
21. Technology Hardware and Equipment
22. Telecommunication Services
23. Transportation
24. Utilities

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I.0	September 24, 2013	Initial adoption.
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