

naturemade !



Annual Report 2016

Association for Environmentally Sound Energy VUE

The VUE is partner of





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The Association for Environmentally Sound Energy (VUE) is the sponsor of the naturemade quality seal. Certification is available at four levels: naturemade basic is awarded for electricity and district heat from 100% renewable sources, while naturemade star also stands for energy from 100% renewable sources but additionally certifies that further stringent, comprehensive environmental conditions are met. naturemade resources star is awarded for energy and reusable materials derived from particularly efficient, ecologically sound reuse and recycling processes; and naturemade efficiency certification is granted for energy savings derived from excess efficiency capacities achieved as part of target agreements.



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(operating on 100% green naturemade star power)

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Cover photo: Thanks to the environmental improvement funds of naturemade star-certified hydroelectric power plants, investments totalling CHF 37 million have been made in environmental improvement projects over the past 16 years. Beneficiaries include this kingfisher, once again able to find nesting sites along restored river banks. (Photo: Jan Ryser)



Dear Sir/Madam,
valued partners,
dear VUE members,

2016 was a record year for production and supply licenses of naturemade-certified energy. Supply license volumes of all naturemade products combined have increased by 24% over the prior year. The main driver of this development was the introduction of default electricity products of naturemade basic quality in the regions supplied by BKW and SAK in early 2016.

VUE continues to innovate: last year, the Hagenholz and Thun waste incineration plants were the first Swiss plants of their type to be awarded the new naturemade resources star quality seal in recognition of their outstanding performance in terms of energy efficiency, emissions reductions and recovery of reusable materials.

Another highlight was the naturemade energie arena on the topic of "Swiss hydroelectric power - an opportunity for standing out", which was held at the Alpiq power plant in Ruppoldingen in June. The event attracted about 140 participants, who agreed that hydroelectric power, which forms the backbone of power generation in Switzerland, is currently subject to enormous pressure. However, the continuous greening of hydroelectric power generation helps ensure that this source of energy can be successfully positioned as a promising and sustainable source of green energy.

This is also supported by increased awareness of the naturemade quality seals among end customers. VUE therefore launched a communications campaign involving online advertisements, a campaign website and posters last year. VUE members were additionally provided with a toolbox of materials to support them in incorporating the naturemade quality seal more strongly in their communications. The 2017 campaign will build on experiences gained so far to ensure that the tools developed to date are deployed to maximum effect.

Our special thanks go to all our customers, who take an active role in shaping our energy future by consuming environmentally sound energy, and to our committed suppliers and producers, who make naturemade-certified products accessible to the public. We would also like to thank our auditors for all the work they do on the ground to ensure the consistently high quality of naturemade energy production. This shared commitment not only constitutes the foundation for our strong Swiss quality seal but is also evidence of the market's ability to make a significant contribution to sustainability.

Rico Kessler
VUE co-president
Pro Natura

Markus A. Meier
VUE co-president
BKW Energie AG

Cornelia Brandes
VUE Managing Director



Certifications

Electricity

The full production volume of naturemade-certified electricity increased again slightly by 1.5% to 13.2 TWh/a in 2016. This was supported by a 3% increase in naturemade star-certified electricity generation and the first certifications under the naturemade resources star quality seal for the Hagenholz and Thun waste incineration plants. However, electricity generation from these plants is still limited and cannot yet be displayed graphically. The production volume of naturemade basic electricity has remained at 2015 levels.

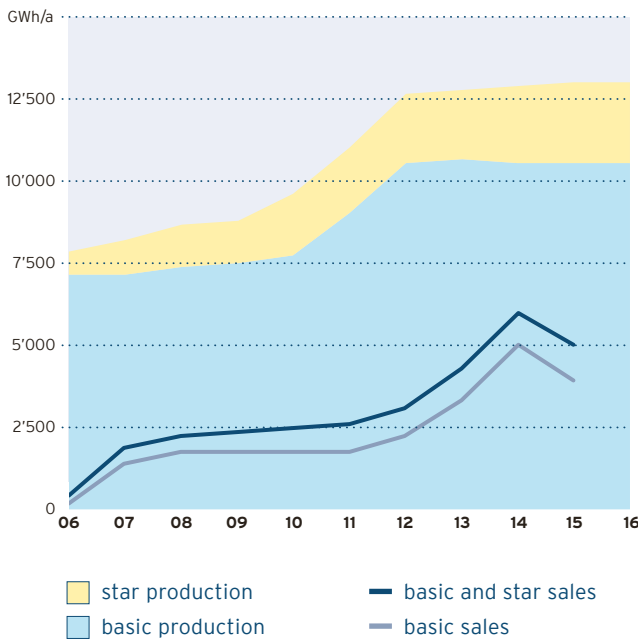
The sales statistics for 2016 are not shown, as VUE does not yet have the full data. Sales of naturemade basic products decreased substantially in 2015 (-1 TWh/a or -21%), in line with expectations, while sales of naturemade star electricity products delivered a pleasing result with a 6% increase. The decrease in sales of naturemade basic products is largely due to a particular licensee, who discontinued a naturemade basic-certified default product with effect from 01.01.2015. It is expected that sales of naturemade basic-certified electricity increased again in 2016 to at least 2014 levels.

Share in the Swiss market for electricity products from renewable energies

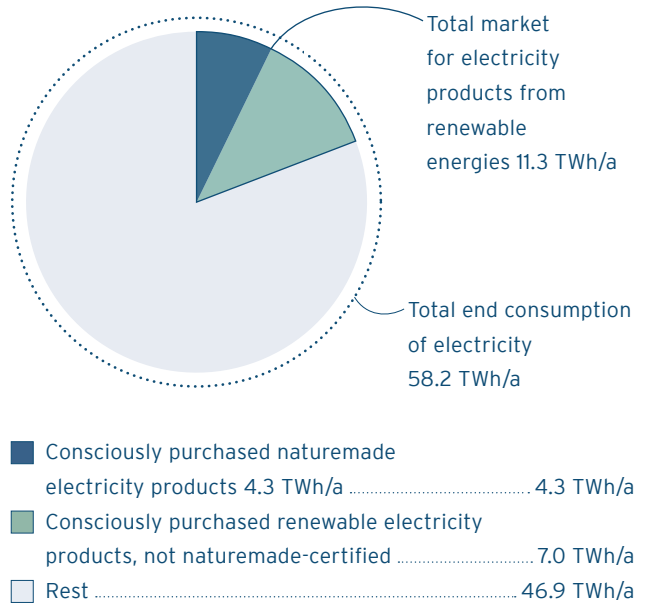
In 2016, VUE conducted its seventh market survey on the sale of electricity products from renewable energies and green power on behalf of the BFE (Swiss Federal Office for Energy). The result shows that about 20% of the electricity sold in Switzerland (11.3 TWh/a) was consciously sourced in the form of renewable or green electricity products in 2015. This level has remained constant compared to the prior year.

The share of naturemade products in electricity products consciously sourced from renewables decreased to 38% in view of lower sales of naturemade basic electricity products (2014: 52%). Another contributing factor to this development is the fact that some energy suppliers have started to offer their naturemade basic-certified products as default products without the ability to switch to a non-renewable product (i.e. without opt-out). Relevant sales are not included in the market for renewable electricity products in the evaluation, as customers do not make a conscious decision for or against the purchase of naturemade-certified electricity in this case. The market share of naturemade star green power in electricity products consciously sourced from renewable energies remained constant at 9%.

Electricity: production and sales volumes



Market share of consciously purchased renewable electricity products



Sources: BFE, 2016: Electricity products from renewable energies - the market in 2015



District heat

The production volumes of naturemade basic and naturemade star district heat from the IWB waste incineration plant and wood-fired power station and the Limeco waste incineration plant again remained constant in 2016 compared to the prior year. District heat generation from the Thun waste incineration plant has been naturemade resources star-certified since late 2016.

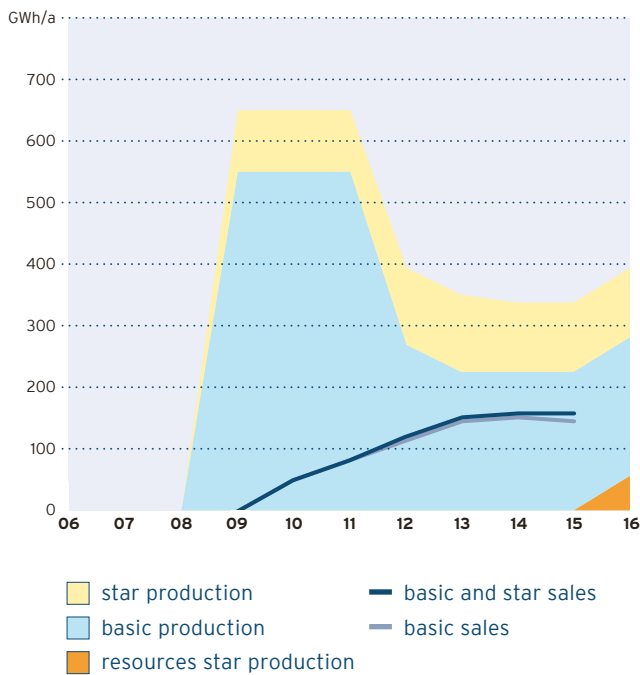
All naturemade-certified district heat was again sold via IWB as the sole licensee for naturemade-certified district heat supplies in 2015. Sales volumes of the naturemade basic product decreased slightly (-1.7%) in 2015. Sales of the naturemade star district heat product remained low compared to the overall volumes generated by the Basel wood-fired power station, but increased substantially by 60% compared to the prior year.

Biogas

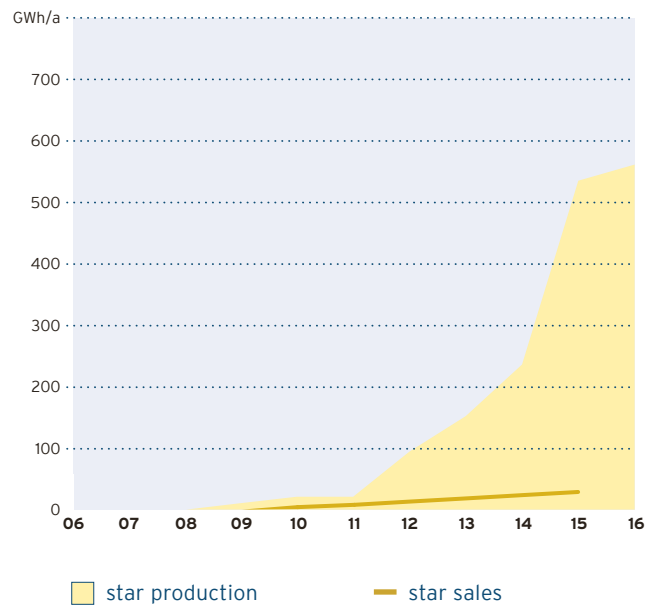
The production of naturemade star biogas again increased in 2016, but somewhat less markedly than in previous years. At the end of 2016, about 80% of the certified production volume was sourced from plants in Germany and Hungary.

Sales of naturemade star-certified biogas products via Energie 360° and its sub-licensees again increased substantially (+36%) in 2015. A second gas utility, GasDirekt AG, was granted a supply license in 2016, and sales volumes are expected to increase as a result. The portion of naturemade star-certified biogas in the overall biogas sales in Switzerland remained at just under 10% in 2015. The substantial difference between production and sales volumes is an indication that considerably more naturemade star biogas is available on the market than is actually sold.

District heat: production and sales volumes



Biogas: production and sales volumes



Total licenses	392
of which energy production	251
of which energy supply	141
New certifications in 2016	20
of which energy production	13 (394 GWh/a)
of which energy supply	7 (207 GWh/a)
Recertifications	82

* Certification only available since 2016

** 2016 data not yet available

Total licensed and sales volumes (compared to prior year)	
Production in 2016	14.2 TWh/a(+2%)
of which naturemade star	3.2 TWh/a(+3%)
of which naturemade basic	10.8 TWh/a(+0%)
of which naturemade resources star	0.2 TWh/a*
Sales 2015**	5.1 TWh/a(-16%)
of which naturemade star	1.1 TWh/a(+7%)
of which naturemade basic	4.0 TWh/a(-20%)



Communications campaign

While naturemade is a widely recognised quality seal among energy suppliers and energy stakeholders, it is still relatively little known among end customers. The Board has therefore decided to conduct a communications campaign in close cooperation with Association members.

The first phase of the campaign was run in autumn 2016. VUE advertised the naturemade star quality seal through customised online advertisements and posters, which linked readers through to a campaign website with a competition, information on naturemade and a search function for naturemade electricity products. Using the search function, visitors were able to find out which naturemade

electricity products are available to them locally by simply entering their postcode, and they were also given easy access to ordering information. All VUE members were additionally provided with a toolbox containing suggestions for advertising and communications materials for the naturemade star quality seal. This supported a number of members in developing their own, specific communications measures using the quality seal. To date, about 20% of VUE members have participated in the campaign through activities of their own or have confirmed their participation.

The second phase of the campaign will be run in the 2nd quarter of 2017; a third phase is planned for late 2017.

Examples of communications measures conducted by VUE members



USB stick advertising the "Ecoprodotti" of Enerti SA and Azienda Elettrica Ticinese in Ticino.



SH Power advertised the "best power in the world" with the naturemade star quality seal.



Advertisement for naturemade star biogas in the customer magazine of IBC Energie Wasser Chur.



SIG poster with a testimonial by Thomas Vellacott, CEO of WWF Switzerland and VUE Board member.



Promotion of new renewable energies

Successes of the funding scheme through to 2015

VUE has defined support for the construction of new renewable energy (NRE) facilities in naturemade star quality as one of its strategic goals. Under the funding scheme generally applied until the end of 2015, each supplier of naturemade-certified electricity products undertook to source at least 2.5% of naturemade electricity sold from naturemade star-certified electricity generated from NREs, that is from wind, solar or biomass plants (excluding sewage gas and hydroelectric power) constructed after 1995. Another 2.5% of naturemade electricity sold needed to be sourced from naturemade star-certified NREs or naturemade star-certified hydroelectric power. The volume of naturemade star-certified electricity sourced from NREs that was procured in order to comply with the funding scheme decreased by about 14% in 2015 compared to the prior year. This was mainly due to a decrease in sales of naturemade basic electricity products. As in the previous year, suppliers of naturemade basic electricity substantially exceeded the funding scheme requirements: naturemade star-certified NRE procured was in fact 2.4 times as much as would have been required under the terms of the scheme.

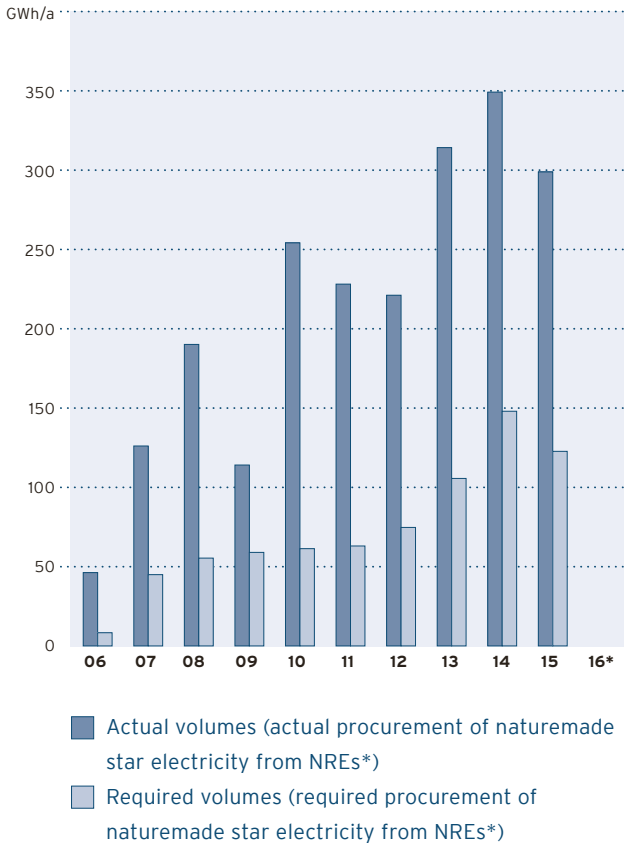
Introduction of a new funding scheme

The new funding scheme has applied to new certifications and recertifications since 2016. This scheme, which only applies to naturemade basic-certified electricity products, now requires a content of NREs and green hydroelectric power of at least 10%, with the portion of electricity subsidised under compensatory feed-in remuneration (KEV) now being able to be claimed as well. However, out of the 10% at least 2.5% need to be sourced from naturemade star-certified NREs and at least 3.5% from naturemade star-certified NREs or naturemade star hydroelectric power. It is envisaged that the portion of naturemade star energy required under the funding scheme will be increased from 2019 onwards.

Simplified certification of small PV systems

For individual operators of small photovoltaic (PV) systems who are unable to join as part of package certification, the previous approach to certification under the naturemade star quality seal was too cumbersome, and VUE therefore developed a simplified certification procedure for plants <30 kVA last year. Since 01.01.2017, operators have now been able to have their plants registered online via the naturemade website at a fixed rate of CHF 150. A certificate and an outdoor sign are issued for all certified plants.

Compliance with the funding scheme



* 2016 data not yet available
 ** New renewable energies



Rochat Solaire SA, in collaboration with the municipality of St-Légier, has been producing naturemade star electricity on the roof of the Collège Clos Béguin in St-Légier since 2015. (Photo: Rochat Solaire SA)



Greening of hydroelectric power

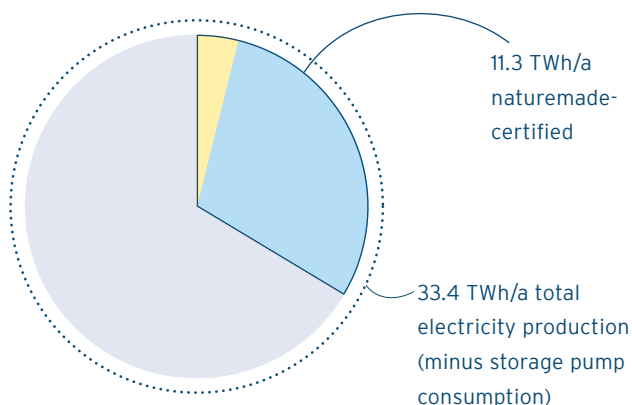
New regulations for payments into the fund

In 2016, Swiss hydroelectric power plants generated a total of 30.8 TWh/a of electricity, about 4% of which (1.3 TWh/a) was produced by naturemade star-certified plants. These power plants already meet stringent environmental requirements, as is evidenced by their naturemade star certification, but their operators are additionally under an obligation to improve the respective power plant catchment areas. Operators of naturemade star hydroelectric power plants therefore establish environmental improvement funds. Since 2016, they have been required to pay one centime per kilowatt-hour of naturemade star electricity sold, whereas until the end of 2015 they had to pay 0.1 centime per kilowatt-hour of electricity generated and 0.9 centimes per kilowatt-hour of electricity sold.

Fund investments through to 2015

Based on the scheme, these funds accrued a total of about CHF 77 million for environmental improvements between early 2000 and the end of 2015. In 2016, another estimated CHF 11 million were paid into the funds. The funds can be used for the ecological rehabilitation of terrestrial and aquatic ecosystems and for networking, information and communication projects (campaigns, youth programmes, creation of educational nature trails etc.). Since 2000, projects worth a total of CHF 36.8 million have been fully or partially funded, that is about 48% of the accrued funds have been spent. Another CHF 23 million (30%) have already been earmarked for specific projects. As projects relating to hydroelectric power are frequently very cost-intensive and require long-term planning, substantial funds are often accrued before they can be spent on appropriate measures.

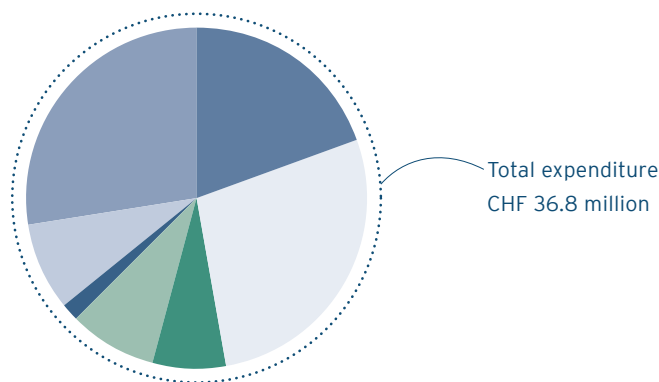
2016 electricity generation in Swiss hydroelectric power plants



■ naturemade star	1.3 TWh/a
■ naturemade basic	10.0 TWh/a
■ not naturemade-certified	22.1 TWh/a

Sources: Swissgrid and BFE (Federal Office for Energy)

Fund expenditure by purpose (2000-2015)



■ New creation of bodies of water	CHF 7.2 million
■ Revitalisation of bodies of water	CHF 10.2 million
■ New creation of terrestrial ecosystems	CHF 2.6 million
■ Revitalisation of terrestrial ecosystems	CHF 3.1 million
■ Flow and bed flow regime improvements	CHF 0.6 million
■ Networking	CHF 3.0 million
■ Other measures*	CHF 10.1 million

* Specific species recovery measures, neophyte control, performance reviews, maintenance, acquisition of land, information campaigns, youth programmes, educational nature trails, studies



Example of a measure: Upgrade of the Innere Giesse stream in Münsingen BE

The Innere Giesse stream in Münsingen was given an environmental overhaul thanks to money from the Energie Thun environmental fund. The Giesse streams to the left and right of the Aare river between Thun and Bern are remnants of the extensive river meadows that once existed in this region. Structural elements were installed

around Münsingen to restore habitats for flora and fauna. This also created a recreational and social space for Münsingen residents. The project, which was completed in 2016, has been extremely well received: pedestrians stroll along the streams, children play in the water and there is plenty of opportunity for observing nature.



The revitalised Innere Giesse stream in Münsingen. (Photo: Energie Thun)

naturemade energie arena 16 - promoting green hydroelectric power

On 23 June 2016, 140 representatives of the Swiss energy industry gathered at the naturemade star-certified Ruppoldingen power plant for the naturemade energie arena on the topic of "Swiss hydroelectric power - an opportunity for standing out". Alpiq Hydro Aare AG, the operator of the power plant, gave a tour of the environmental improve-

ments implemented using naturemade fund money. The second part of the programme included presentations of and discussions with representatives of energy suppliers, environmental organisations, large customers and VUE to address challenges and opportunities of hydroelectric power between price pressures and greening efforts.



Participants in the naturemade energie arena tracking beavers around the Ruppoldingen power plant. (Photo: VUE)



Developments and projects

Eco-power sticker

The number of eco-power stickers sold decreased by about 20% in 2016. Most of this decrease is due to fewer car stickers being sold for distances of up to 10,000 km covered from green power. Together, the eight sales partners sourced a total of 0.6 GWh/a of naturemade star-certified green power in 2016.



2016 eco-power sticker

New naturemade resources star quality seal

The new naturemade resources star quality seal is awarded for energy and reusable materials derived from particularly efficient, ecologically sound reuse and recycling processes. Certification criteria for waste incineration plants were defined in 2016, and the Hagenholz waste incineration plant run by ERZ Entsorgung + Recycling Zurich was the first to be certified under this scheme.

By the end of the year, the new quality seal was also awarded to the Thun waste incineration plant run by AVAG for its energy production. If there is sufficient interest from industry, the certification criteria will be expanded to allow additional recycling processes and plant types to be reflected in the model.



New seal for energy and reusable materials derived from particularly efficient, ecologically sound reuse and recycling processes.

Power-to-gas / hydrogen

VUE has co-funded a life cycle assessment (LCA) of hydrogen production based on the plans for the first public hydrogen recharging station, which was built by Coop and H2 Energy in November 2016. The LCA showed that the environmental load generated by hydrogen-operated vehicles largely depends on the quality of the electricity used to produce the hydrogen and that a positive result can fundamentally be achieved if electricity generated by hydroelectric power plants is used. However, the impact of increased power consumption resulting from a hydrogen-based mobility system and the evaluation of storage functions under the naturemade certification scheme are still unclear. VUE will continue to engage with the prerequisites for naturemade certification for power-to-gas and hydrogen systems in 2017.

Efficiency marketplace

VUE has been working with ewz, the Swiss Business Energy Agency (EnAW) and SwissEnergy towards establishing an efficiency marketplace since 2011. The efficiency marketplace allows excess efficiency capacities achieved as part of target agreements to be traded in the form of efficiency certificates.

Various steps for establishing a national efficiency market have been taken since summer 2015. In 2016, VUE carried out a range of communication measures and thus successfully encouraged other energy suppliers to participate. A new partner, the energy utility of the canton of Zurich (EKZ), was recruited, which is a pleasing result, and discussions are being held with other energy suppliers. A number of events were again held on an energy-neutral basis thanks to the efficiency market, including the Zürcher Silvesterlauf (Zurich New Year's Eve Run), the EnAW symposium in Basel and the annual general meeting of the European Energy Award in Lucerne.



The 2016 Zürcher Silvesterlauf was held on an energy-neutral basis thanks to ewz and naturemade efficiency certificates. (Photo: Zürcher Silvesterlauf)



Outlook

Reflection on the fund scheme

A workshop on the environmental improvement fund was conducted in 2015, and the relevant guidelines were then adjusted with effect from 01.01.2016. However, the market situation for Swiss hydroelectric power, and with it naturemade star-certified hydroelectric power, has tightened yet again since. In view of the currently very low prices for hydroelectric power, the “fund centime” has a decisive effect on the market. The Board therefore decided to discuss this issue in depth in a committee involving additional market stakeholders and then to initiate relevant steps as required.

Association strategy for biogas and district heat

Last year, VUE started to develop a sub-strategy for biogas and district heat and initially defined the goals and scope for action of naturemade as a first step. As the biogas market is growing rapidly and there is an increasing need for a credible declaration of origin scheme, particular attention is being paid to the biogas aspect. A number of specific measures are to be adopted in the first half of 2017 to describe the contribution naturemade makes to the greening of gas and district heat supplies in Switzerland. VUE will intensify its exchange with members from the relevant industries.



The arabern waste water treatment plant in Berne has been producing naturemade star-certified biogas since 2009. (Photo: arabern)

Communications campaign

The communications campaign aimed at increasing awareness of the naturemade star quality seal will be continued in 2017 with a second and third phase of the campaign. In May 2017, the VUE executive office will launch an optimised version of the campaign website including a new competition for this purpose. A new post code tool will be available to give end customers easy access to suppliers of naturemade biogas. The landing page and competition will be advertised through an online campaign that has been optimised based on experiences gained during the first phase. The toolbox will be further expanded at the same time with additional promotional and communications materials to support VUE members in their active involvement in the campaign.



prix naturemade

In the past, the prix naturemade was awarded to buyers of naturemade electricity and biogas, with the focus alternating between large consumers, small and medium-sized enterprises and municipalities. The 2017 prize, however, will be awarded for events and will be offered in two categories: events covering their electricity needs with 100% naturemade star green power, and events offsetting their energy consumption with naturemade efficiency certificates from the efficiency marketplace. VUE will provide further information on participation in the competition for the prize this summer. As in previous years, the prize winners will be chosen by a draw.



Annual financial statement

The 2016 annual financial statement shows a profit of CHF 9,676 despite a reduction in licensing fees, which took effect from 1 January 2016 and resulted in existing licensees paying about CHF 145,000 less in fees. Overall, income from licensing fees increased somewhat due to very satisfactory business development and an increased number of licenses.

Equity was CHF 509,111 on 31 December 2016. Long-term debt of CHF 400,000 was reduced to CHF 0 with the repayment of loans to BKW, ewz, IWB and Repower.

In view of the positive business development, VUE was able to boost its umbrella brand marketing by conducting a communications campaign in 2016, which was very much welcomed by members.

Balance sheet as per 31.12.2016

CHF

	31.12.2016	31.12.2015
ASSETS		
Current assets		
Liquid assets	1,056,392	1,584,420
Accounts receivable from trading	64,151	77,826
Other short-term receivables	43,328	23,025
Deferred expenses	253	454
Total assets	1,164,124	1,685,725
LIABILITIES		
Short-term debt		
Trade accounts payable	389,194	389,690
IWB current account	100,000	-
Deferred income	165,819	396,600
	655,013	786,290
Long-term debt		
ewz	-	100,000
Repower	-	100,000
BKW	-	100,000
IWB	-	100,000
	-	400,000
Total debt	655,013	1,186,290
Equity		
Retained earnings 1.1.2016/1.1.2015	499,435	458,559
Annual profit	9,676	40,876
	509,111	499,435
Total liabilities	1,164,124	1,685,725



2016 profit and loss account

CHF

	2016	2015
INCOME		
Certification/licensing fees	1,468,156	1,425,270
Association contributions	300,500	296,500
Special projects		
Annual general meeting, events	1,000	-
Specialist consultancy, new energy systems, parameter models	15,968	25,000
Market survey	16,250	11,569
Eco-power stickers	2,373	3,023
Efficiency marketplace	39,832	65,804
Efficiency marketplace partners (ewz, EnAW, ECG)	18,864	48,716
	94,287	154,112
Total income	1,862,943	1,875,882
EXPENDITURE		
Certification		
Project management, administration	131,022	120,816
Communications office, customer care	181,253	215,325
Newsletter, website, annual report, fund evaluation	57,119	-
Certification	328,529	333,254
International matters	7,902	8,060
Umbrella brand marketing, including campaign	362,674	398,891
Specialist consultancy, new energy systems, parameter models	141,413	152,930
	1,209,912	1,229,276
Management of the Association		
Management	206,597	203,336
Accounts/(external) auditing	14,871	14,484
	221,468	217,820
Special projects		
Annual general meeting, events	147,165	-
prix naturemade	7,808	60,029
Market survey	35,014	43,710
Eco-power stickers	8,421	5,944
VUE development	-	20,625
Efficiency marketplace	60,000	79,840
Efficiency marketplace partners (ewz, EnAW, ECG)	18,860	48,700
PR activities	23,549	8,680
	300,817	267,528
Other operating expenditure		
Brand, printing, expenses, interest, Filemaker/IT	113,940	112,701
Total expenditure	1,846,137	1,827,325
Operating result	16,806	48,557
Neutral income and expenditure		
Bank interest	384	759
Extraordinary income	8	6
Extraordinary expenditure	-7,522	-8,446
Annual profit	9,676	40,876



Auditors' report

Treuhandbüro

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Bericht der Revisionsstelle zur
Eingeschränkten Revision
an die Generalversammlung des

Verein für umweltgerechte Energie
Molkenstrasse 21

8004 Zürich

Stäfa, 5. Mai 2017

Als Revisionsstelle habe ich die Buchführung und die Jahresrechnung (Bilanz, Erfolgsrechnung und Anhang) des Vereins für umweltgerechte Energie für das am 31. Dezember 2016 abgeschlossene Geschäftsjahr geprüft. Gemäss den Statuten des Vereins, Art. 33 "Grundsätze", hat sich die Revision nach den entsprechenden Bestimmungen des OR über die Aktien-gesellschaft (Art. 727ff. OR) zu richten.

Für die Jahresrechnung ist der Vorstand verantwortlich, während meine Aufgabe darin besteht, die Jahresrechnung zu prüfen. Ich bestätige, dass ich die gesetzlichen Anforderungen hinsichtlich Befähigung und Unabhängigkeit erfülle.

Meine Revision erfolgte nach dem Schweizer Standard zur Eingeschränkten Revision. Danach ist diese Revision so zu planen und durchzuführen, dass wesentliche Fehlaussagen in der Jahresrechnung erkannt werden. Eine Eingeschränkte Revision umfasst hauptsächlich Befragungen und analytische Prüfungshandlungen sowie den Umständen angemessene Detailprüfungen der beim geprüften Unternehmen vorhandenen Unterlagen. Dagegen sind Prüfungen der betrieblichen Abläufe und des internen Kontrollsystems sowie Befragungen und weitere Prüfungshandlungen zur Aufdeckung deliktischer Handlungen oder anderer Gesetzesverstössen nicht Bestandteil dieser Revision.

Bei meiner Revision bin ich nicht auf Sachverhalte gestossen, aus denen ich schliessen müsste, dass die Jahresrechnung nicht dem Gesetz und den Statuten entspricht.

Treuhandbüro René Steimer

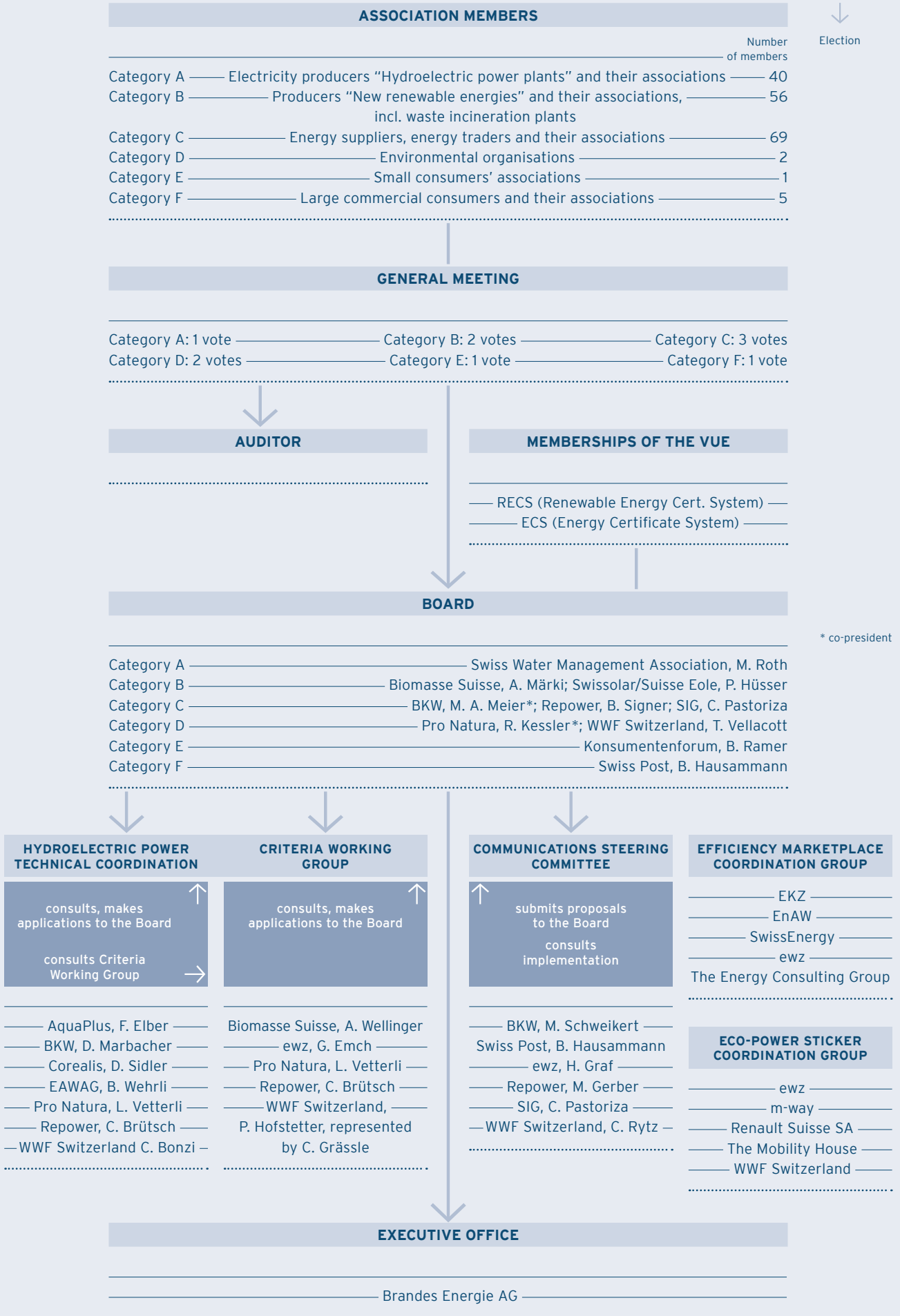
René Steimer

Beilagen
Jahresrechnung

CHE-108.018.961 MWST



Organisational chart of the VUE (December 2016)





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