



CO₂ Report

Voys

January 01, 2023 until December 31, 2023

Table of contents

1. Introduction	4
2. Basic information	5
2.1. Description of the organization	5
2.2. Responsible	5
2.3. Base year	5
2.4. Reporting period	5
2.5. Verification	5
3. Boundary	6
3.1. Organizational boundaries	6
3.2. Exclusions & clarification	7
3.3. Organizational changes	7
3.4. Statement organisation size	7
3.5. Projects with procurement advantage	8
4. Calculation method	8
4.1. Current calculation method and conversion factors	8
4.2. Changes in calculation method	8
4.3. Influential individuals	8
4.4. Exclusions	8
4.5. Absorption of CO2	8
4.6. Biomass	8
4.7. Uncertainties	8
5. Energy assessment	9
5.1. Trend analysis	9
5.1.1. Business travel	9
5.1.2. Company cars	9
5.1.3. Electricity	10
5.1.4. Heating	10
5.2. CO2 emissions	10
5.3. CO2 per turnover	10
5.4. CO2 per FTE	11
5.5. Largest 80%	12
5.5.1. Heating	12
5.5.2. Company cars	13
5.6. Improvement opportunities	15
6. Objectives	15
6.1. Ambition setting	15
6.1.1. Comparison with peers	15
6.1.2. SKAO list of measures	16
6.1.3. Conclusion ambition setting	17
6.1.4. Main objective	17
7. Progress	17
7.1. Footprint base year scope 1 & 2: 2019	17
7.2. CO2 footprint reporting period: 2023	18
7.3. Reduction goals	18
7.4. Progress reduction goals	19

7.4.1. Business travel	19
7.4.2. Company cars	20
7.4.3. Electricity	20
7.4.4. Heating	20
7.5. Progress reduction measures	20
7.5.1. Measures per status	20
7.5.2. Measures in detail	21
8. Energy management action program	23
8.1. Quality management plan	23
8.2. Energy management plan	23
8.2.1. Steering cycle	24
8.2.2. Reference year	24
8.2.3. Reduction targets	24
8.3. TVB matrix	25
9. Energy management action plan	27
9.1. Data collection	27
9.2. Energy reduction opportunities	27
9.3. Monitoring and evaluation	27
9.4. Securing quality	28
9.4.1. Internal audits	28
9.4.2. External audits	28
9.4.3. Management review	28
9.4.4. Feedback	28
10. Communication plan	28
10.1. Communication objectives	28
10.2. Internal stakeholders	29
10.3. External stakeholders	30
10.4. Projects with award advantage	31
10.5. Website	32
10.6. SKAO website	32
11. Initiatives	32
11.1. Inventory of sector and chain initiatives	32
11.2. Active participation	32

1. Introduction

In this document, the progress with regard to the scope 1 and 2 CO₂ footprint of Rynd Beheer B.V. is analyzed and the yearly progress of the CO₂ reduction is discussed. The CO₂ footprint for scope 1 and 2 is reported in accordance with ISO 14064-1 (§9.3.1) and the GHG protocol. For communication reasons, Voys will be referred to as 'the organization' in the documentation. Drawing up this yearly report is part of the steering cycle within the energy management system that has been introduced in the context of the CO₂ performance ladder. This document contributes to requirement 3.B.1 for substantiating progress in CO₂ reduction.

Voys supplies telecommunications to SMEs and organizations and also has a large corporate branch called Voys One. Voys One has clients such as municipalities, companies and organizations with complex communication issues. In the future, the CO₂ Performance Ladder will possibly be used to achieve an award advantage. With the CO₂ Performance Ladder, suppliers are challenged and encouraged to be aware of and reduce their own CO₂ emissions. The more an organization makes an effort to reduce CO₂, the greater the chance of awarding a (tender) contract.

The CO₂ Performance Ladder is a CO₂ management system that consists of 5 levels. Up till level 3, an organisation that obtains a certificate on the Ladder reduces its own carbon emissions within the organisation and all its projects. From level 4 and 5, the organisation also aims to reduce CO₂ emissions from the business chain and sector. An organisation that is certified on a certain level (and all previous levels) adheres to the requirements of the CO₂ Performance Ladder. These requirements are based on four angles, namely:

1. Insight: to determine different streams of energy and the carbon footprint of the organisation.
2. Reduction: to develop ambitious goals for the reduction of CO₂ emissions.
3. Transparency: to structurally communicate about organisation policies on CO₂ reduction.
4. Participation: to take part in business sector initiatives with regards to the reduction of carbon emissions.

This periodic report has been prepared by Captain Planet, Anton Mulder.

This report explains the entire CO₂ management system, it includes the organisation's management and reduction plan. For each chapter, the following sections are covered (between the brackets the requirement of the CO₂ Performance Letter are referred to):

Chapter 2 (3.A.1) provides a description of the organisation. In the next chapter the organisational boundary of Voys is described. Chapter 4 provides more information on the calculation methods used. Chapter 5 (3.A.1) then discusses Voys' emissions inventory, also known as the CO₂ footprint. The CO₂ footprint provides an inventory of the total amount of greenhouse gases emitted, the Greenhouse Gases (GHG emissions). The CO₂ footprint for scope 1 and 2 has been prepared in accordance with ISO 14064-12018 (E) "Quantification and reporting of greenhouse gas emissions and removals." and the GHG Protocol.

Chapter 5 (2.A.3) also describes the energy assessment. The energy assessment is an in-depth analysis of the largest energy flows within the organisation. Through this insight gained, targeted measures can be taken to reduce the consumption of these energy flows. To determine the CO₂ reduction measures that can be applied within Voys, an inventory of possible reduction measures was first carried out. This inventory is included as a separate excel file in 'CO₂ reduction measures and calculation of target'. Based on the measures relevant to Voys, the CO₂ reduction plan was then drawn up. It also includes recommendations for the coming year to accelerate CO₂ reduction.

Chapter 6 (3.B.1) then describes the objectives. In addition to the objectives for scope 1 and 2, a comparison with industry peers is carried out beforehand. This involves looking at what objectives and measures other certified organisations have in order to determine whether the organisation's objective is sufficiently ambitious.

Chapter 7 covers the organisation's progress in achieving its objectives. This will be done as a whole, as well as by sub-objectives.

Chapters 8, 9 and 10 (2.C.2, 2.C.3, 3.B.2, 4.A.2.) describe the organisation's energy management programme and communication plan. This also includes the organisation's steering cycle. The final chapter (3.D.1 and 3.D.2) covers the organisation's participation in initiatives.

2. Basic information

2.1. Description of the organization

Voys has been supplying communication solutions to companies since 2006: from the self-employed to large businesses and everything in between. These communication solutions are developed by the developers of Voys. What started as a sole proprietorship in February 2006 is now, in 2021, a company with 140 colleagues. We offer our services in the Netherlands, Belgium, Germany and South Africa and soon in even more countries. In addition, with our 48percent.org foundation we try to facilitate worldwide access to communication.

Our companies are set up a bit differently than most companies. We work without management and are completely self-managing. That means that there are no bosses looking over your shoulder, but that you work together with equals on beautiful projects. In order to optimally facilitate this self-management, we have developed more and more tools and ways in recent years. This allows colleagues to work as pleasantly as possible and to develop themselves as well as possible.

All our brands and organizations come together in the General Company Circle. We have no board of directors and no management team because the responsibilities are distributed over several roles, each with their own responsibilities. 'The operating system' that we use for this is Holacracy.

Importance of sustainability and CO₂ reduction

'Being a force of good' is one of the important pillars of the entire organization. For us, this includes 'doing no unnecessary harm to the planet'. This means for us not to cause unnecessary damage to the planet while doing our business. The Captain Planet role has been specially created to take serious steps as an organization to reduce our impact on the planet and compensate where necessary. The purpose of Captain Planet role is 'Our company is circular' and the accountabilities are:

- Drawing up reduction plans regarding energy, water and fuel consumption.
- Offsetting the remaining CO₂ emissions.
- Creating awareness in the organization about waste streams
- Responsible for the policy and authorized by the owner

In addition, a new circle (department) has been set-up in 2022 that will focus on reducing the negative impact and increasing the positive impact that we have as an organisation. The 'Planeteers' work in the Social Impact circle to inspire colleagues to take action in the area of sustainability.

2.2. Responsible

Name	Actors
Voys	<i>Responsible:</i> Anton Mulder

2.3. Base year

Name	Default reference year
Voys	2019

2.4. Reporting period

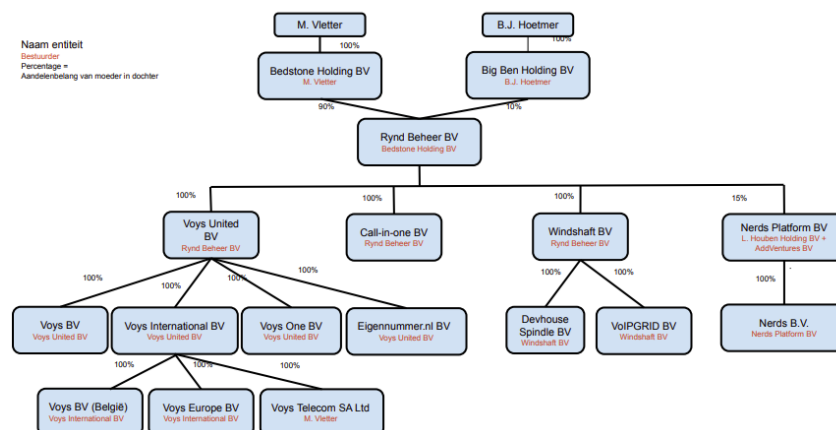
The period this report is about is from January 01, 2023 until December 31, 2023.

2.5. Verification

The CO₂ footprint has not been verified by an external institution. During the audit the verification will take place by the auditor via multiple samples.

3. Boundary

3.1. Organizational boundaries



In this organisation chart 'Rynd Beheer B.V.' is set-up under Bedstone Holding B.V. and Big Ben Holding B.V. and has the following corporate relations:

- Voys United B.V.
 - Voys B.V. (34,80 FTE)
 - Voys International B.V.
 - Voys B.V. (België)
 - Voys Europe B.V.
 - Voys Telecom SA Ltd (13,00 FTE)
 - Voys One B.V. (9,4 FTE)
 - EigenNummer.nl B.V.
- Windschaft B.V.
 - Devhouse Spindle B.V. (59,95 FTE)
 - VoIPGRID B.V.
- Call-in-one B.V.

Name	Description	Consolidation percentage
Voys Branch		100%

3.2. Exclusions & clarification

Voys SA will be excluded from certification because:

- Voys Telecom SA Ltd performs operations outside Europe, namely in South Africa. The CO₂ Performance Ladder does not apply in this country.
- The turnover of Voys Telecom SA Ltd is less than 5% of the total turnover of the group.

Clarification regarding Voys Belgium B.V.:

- Since 2023 there is an active office in Antwerp. They lease is inclusive of electricity and gas and we don't have data for that. The two colleagues, externals, are usually only one week a month in the office.

All activities, apart from Voys SA Ltd, take place from the Groningen branch office.

3.3. Organizational changes

No changes have occurred that cause a change in CO₂ emissions. However the following changes have been implemented in the organisational boundary:

- There is an entity added in the structure, Call-in-one B.V. This entity has no CO₂ emissions.
- Big Ben Holding B.V. is now included for 10% of the shares in Rynd Beheer B.V.
- South Africa was in 2021 owned for 50% and now for 100% by Voys International B.V.
- We bought 15% of the shares of the Nerds in September 2023.
- We bought also assets from Source2Cloud in October 2023.

3.4. Statement organisation size

Voys' total CO₂ emissions in the year 2023 are 39 tonnes of CO₂. Of this, 24 tonnes come from use of offices and business premises. This puts Voys in the small organisation category in terms of CO₂ emissions (see table 1 below).

	Services	Construction
Small organisations	Total CO ₂ emissions do not exceed (≤) 500 tonnes per year.	Total CO ₂ emissions from the offices and business premises do not exceed (≤) 500 tonnes per year, and total CO ₂ emissions from all construction sites and production locations do not exceed (≤) 2,000 tonnes per year.
Medium organisations	Total CO ₂ emissions do not exceed (≤) 2,500 tonnes per year.	Total CO ₂ emissions from the offices and business premises do not exceed (≤) 2,500 tonnes per year, and total CO ₂ emissions from all construction sites and production locations do not exceed (≤) 10,000 tonnes per year.
Large organisations	Total CO ₂ emissions exceed (>) 2,500 tonnes per year.	Total CO ₂ emissions from the offices and premises exceed (>) 2,500 tonnes per year, and total CO ₂ emissions from all construction sites and production locations exceed (>) 10,000 tonnes per year.

Table 1: categorization organisations according to handbook 3.1 of the CO₂ Performance Ladder

3.5. Projects with procurement advantage

A project with a procurement advantage is a project of an organisation in which the CO₂ Performance Ladder played a role in the tender. Here, it is irrelevant whether or not the procurement advantage was decisive in obtaining the contract, or in what way the CO₂ Performance Ladder was requested in the tender.

With this definition in mind, Voys had no projects with award advantage running in 2023.

4. Calculation method

4.1. Current calculation method and conversion factors

This progress report is based on the requirements of the CO₂ Performance Ladder handbook 3.1.

The emission factors have been determined on the basis of the website CO₂emissiefactoren.nl, whereby the amendment list of SKAO is regarded as leading.

There are no removal factors applicable.

4.2. Changes in calculation method

No comments found

4.3. Influential individuals

Within the organisation, no individual person can be named who has such an influence on the CO₂ footprint that behavioural change of this individual person alone would cause a significant change in the CO₂ footprint.

4.4. Exclusions

In Handbook 3.1, the reporting of the CO₂ emissions inventory for all greenhouse gases, expressed in CO₂ equivalents, is not yet mandatory. It is therefore not required to include other gases, other than CO₂ (CH₄, N₂O, HFCs, PFCs and SF₆) that are released during the organisation's operations, in the emission inventory. This also applies to refrigerants (refrigerants).

There are currently no exclusions to mention, other gases are not emitted by the organization.

4.5. Absorption of CO₂

In 2023 Guarantees Of Origin (GVOs) have been purchased to make the electricity purchased and charged green instead of grey.

4.6. Biomass

If biomass is used from the perspective of short-cycle CO₂ emissions, this can be mentioned here. Think of the use of wood waste from the wood processing industry, pruning waste, fermentation of manure or other organic materials.

Biomass from food crops or poorly traceable biomass flows from abroad often have a negative impact on CO₂ emissions or ecology.

4.7. Uncertainties

The results presented should be seen as the best estimate of actual values. Almost all data used to calculate the CO₂ footprint are based on invoices and/or actual measured numbers. As a result, the margin of uncertainty is very small. However, there are still some uncertainties. These are described below:

- **Electricity consumption:** in part, our electrical energy consumption is metered separately. In addition, as an organization we pay a percentage based on the number of m² rented for general areas. At the moment, we receive an annual overview of this; we would like to move to half-yearly inspection. This is currently not possible other than reading our own consumption meter.
- **Gas consumption:** gas consumption is not metered separately because of a central heating system in the building. As a result, we as an organization pay a percentage based on the number of m² rented including a share for the common areas.
- **Subletting:** electricity and gas consumption applies to accommodation the entire organization. Parts of our own accommodation are sublet to third parties, the subtenants' consumption is deducted from our energy consumption on a m² basis.
- **Green power vehicle fleet:** the data from the charging passes is present for 2023, however, it has not been calculated what percentage is grey or green. Instead, a conservative assumption has been made and everything has been categorized as grey power. To compensate for this, GVOs have been purchased to still guarantee green power for charging.
- **Flights:** the kilometers flown are a realistic approximation of the actual kilometers flown. The following calculator was used for this purpose: <https://nl.distance.to/>. The information was obtained by checking the invoice or reservation for the booked flights.
- **Public transport:** business kilometers were made in 2023. In principle, all distances were travelled by train on green electricity, however, we chose to approach these kilometers conservatively and take an average, which results in low CO₂ emissions.

5. Energy assessment

The purpose of this energy assessment is to identify Voys' current and historical energy consumption in previous years. The energy assessment provides insight into the largest energy consumers within the organisation. The CO₂ Performance Ladder requires insight into the 80% largest consumers. This allows the key processes, buildings and/or activities that contribute to CO₂ emissions to be effectively addressed. In this section the energy assessment is elaborated with regard to the following points from ISO 50001:2018 (§6.2, §6.3, §6.6, §9.1 en §10.1):

- An outline analysis of current and historical energy consumption
- A more detailed analysis to identify the facilities, devices or processes that have a significant impact on energy consumption.
- Identifying, prioritizing and documenting opportunities for improvement is fully included in the measure function. This includes the steering model with regard to the decision-making about whether or not to implement measures.

This section mainly serves to identify the opportunities for further CO₂ reduction and to monitor that the set reduction targets are achieved.

CO₂ emissions are explained as much as possible per emission category. This involves looking at scope 1 and 2 emissions and business traffic from scope 3 of the Green House Gas protocol.

This energy assessment has been viewed by a second person who can provide quality assessment from an independent role. The energy assessment is direct input for the management assessment.

5.1. Trend analysis

The chart below shows that Voys is on schedule with regards to the reduction goals. So far the actual emissions are lower than the goals that the company has set. However, it is expected that the emissions will increase as the effects of corona fade and society changes is that regard.

5.1.1. Business travel

Business travel emissions increased slightly. This mainly comes from flights that have been done and the increased number of physical meetings.

5.1.2. Company cars

The emissions of the vehicle fleet have been reduced to 7,62 tonnes CO₂. This is largely due to replacing the fossil fuel cars with electric cars. In total there are now fewer cars than in 2019. Next to that, Voys purchased additional GVO's for the total amount of kWh's to account for charging the cars with grey electricity. Even though the emissions decreased, the number of kilometers driven has increased. Each year colleagues are going more to customers, this is a trend since Corona.

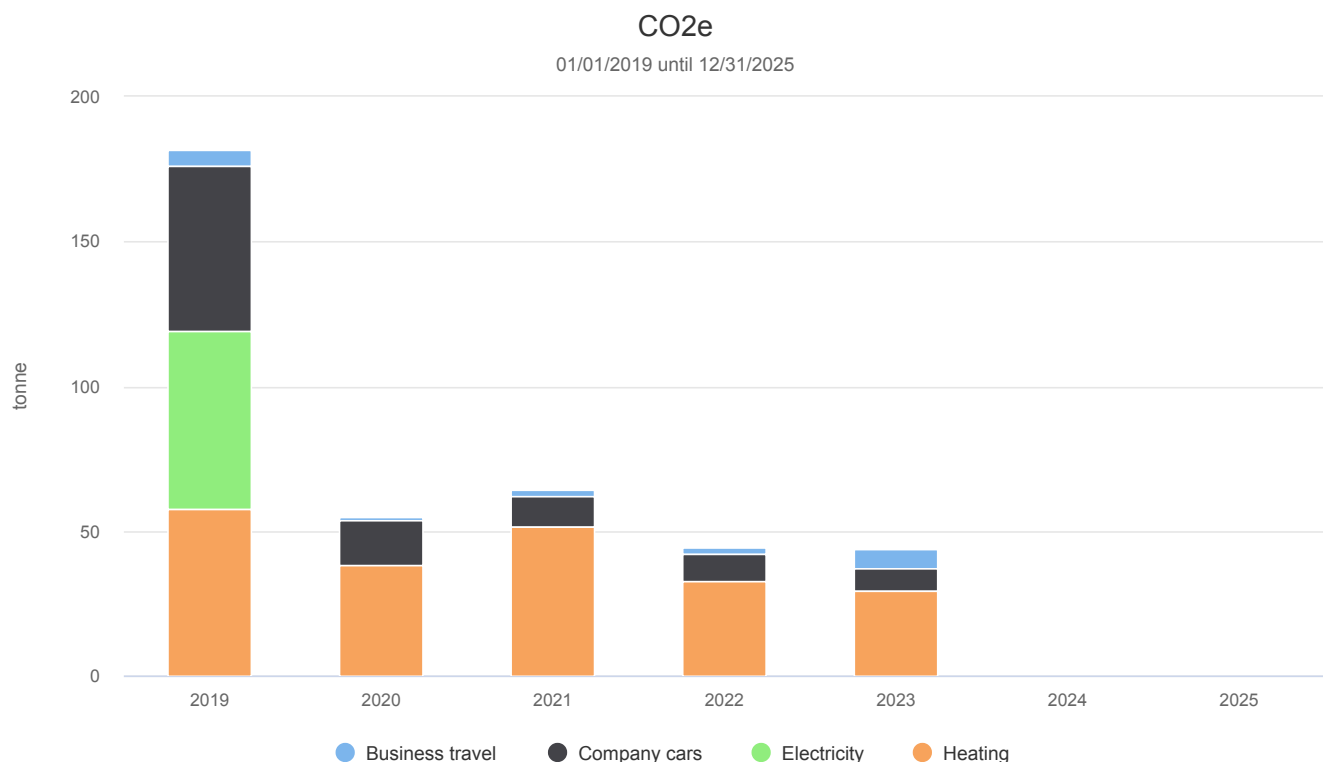
5.1.3. Electricity

Electricity is still at 0 due to the purchase of GVO's. The actual use of kWh has been stable.

5.1.4. Heating

Due to investments made in the heating system by the management of the office building, the emissions reduced to 29,39 tonnes CO₂.

5.2. CO₂ emissions

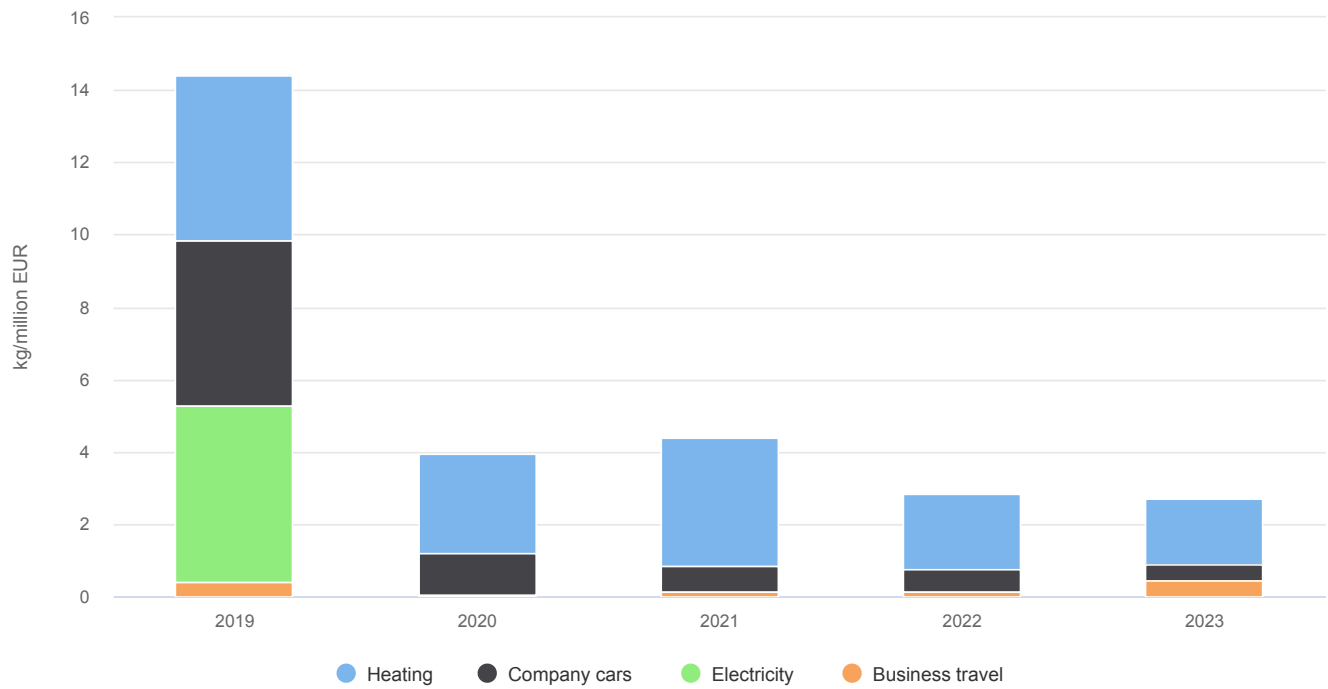


CO2e (tonne)	2019	2020	2021	2022	2023	2024	2025
Business travel	5.10	0.69	1.93	2.13	6.96		
Company cars	57.25	15.57	10.61	9.71	7.62		
Electricity	61.37	0.00	0.00	0.00	0.00		
Heating	57.80	38.40	51.52	32.61	29.39		
Total	181.52	54.66	64.05	44.45	43.97		

5.3. CO₂ per turnover

CO2e per turnover

01/01/2019 until 12/31/2023

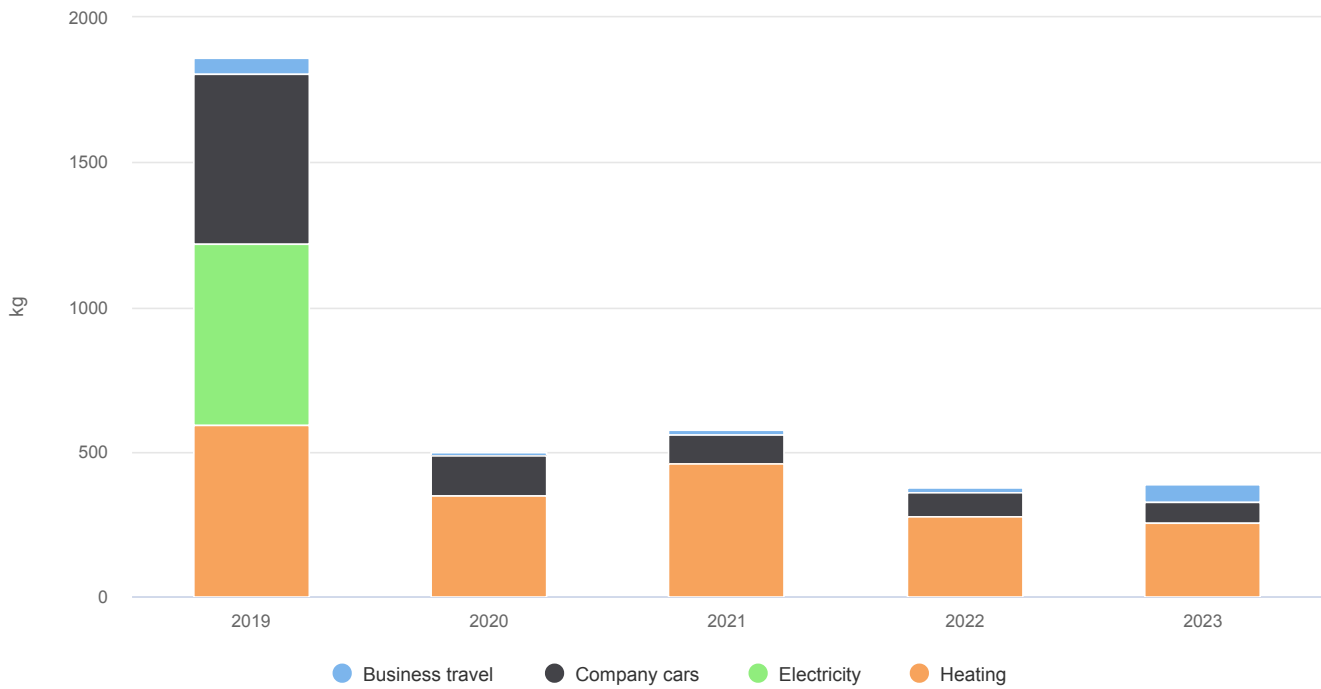


CO2e per turnover (kg/million EUR)	2019	2020	2021	2022	2023
Heating	4.59	2.78	3.54	2.08	1.80
Company cars	4.55	1.13	0.73	0.62	0.47
Electricity	4.87	0.00	0.00	0.00	0.00
Business travel	0.40	0.05	0.13	0.14	0.43
Total	14.42	3.96	4.41	2.83	2.70

5.4. CO₂ per FTE

CO2e per FTE

01/01/2019 until 12/31/2023



CO2e per FTE (kg)	2019	2020	2021	2022	2023
Business travel	52.22	6.30	17.29	18.10	61.02
Company cars	586.48	141.37	95.16	82.42	66.75
Electricity	628.64	0.00	0.00	0.00	0.00
Heating	592.13	348.61	462.07	276.94	257.59
Total	1,859.47	496.28	574.52	377.46	385.35

5.5. Largest 80%

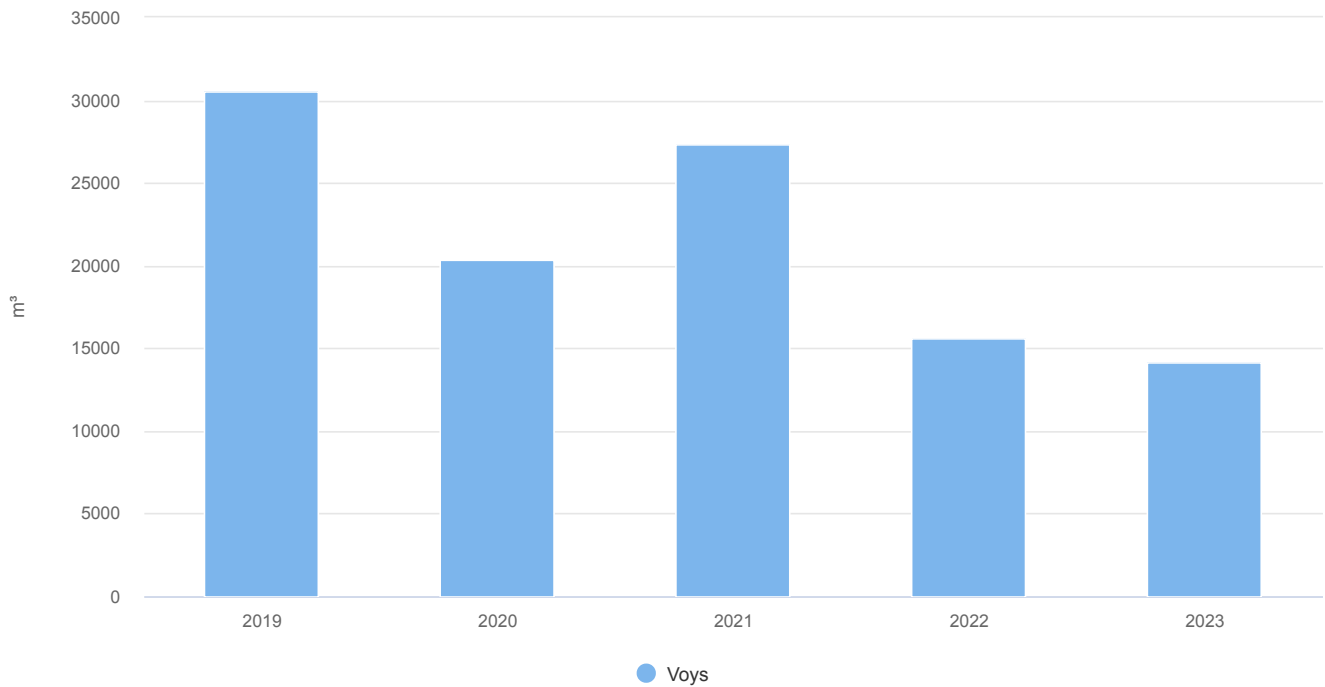
The largest 80% of the emissions of Voys will now be analysed. The chart above shows that heating and company cars are the categories that combined are over 80% of the CO₂ emissions.

5.5.1. Heating

Investments were made by the owners of our office building to lower the gas consumption, this led to a positive effect in 2023.

Natural gas consumption

01/01/2019 until 12/31/2023



Natural gas consumption (m³)

2019

2020

2021

2022

2023

Voys

30,584.00

20,380.00

27,344.00

15,640.00

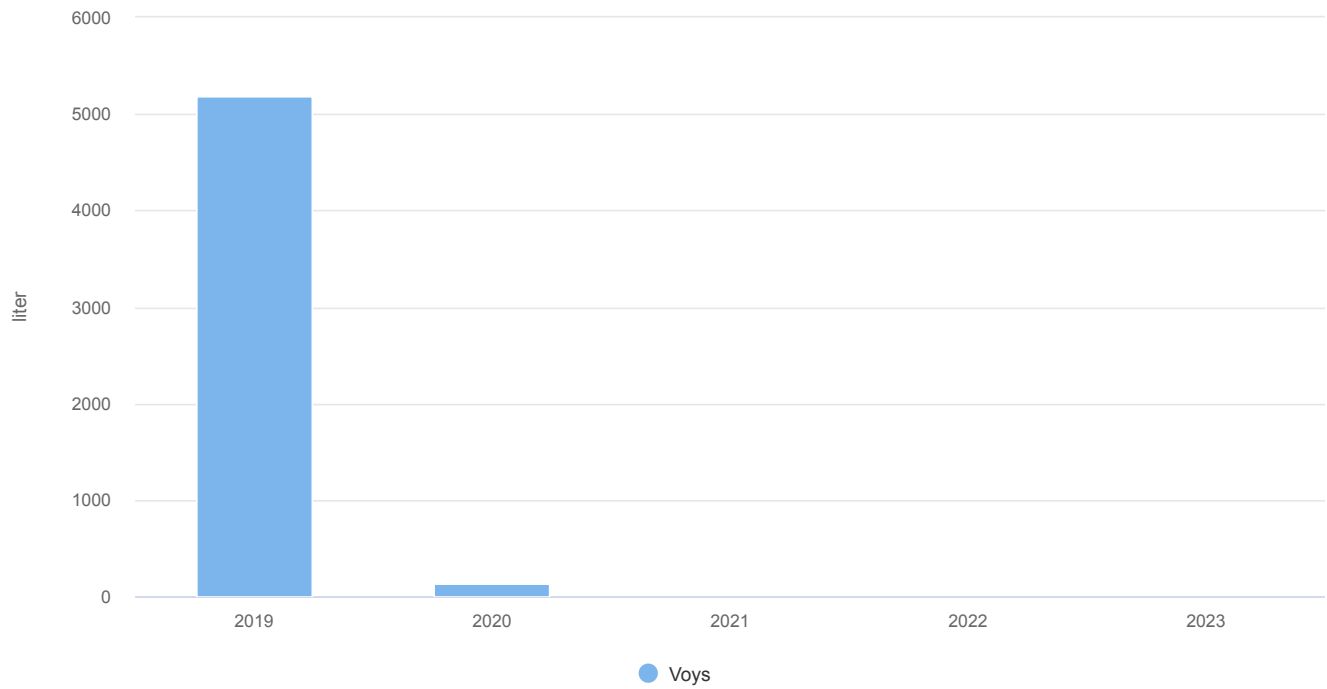
14,139.00

5.5.2. Company cars

The company cars have been largely replaced by electric cars. Therefore the petrol and diesel consumption have been reduced.

Diesel consumption

01/01/2019 until 12/31/2023

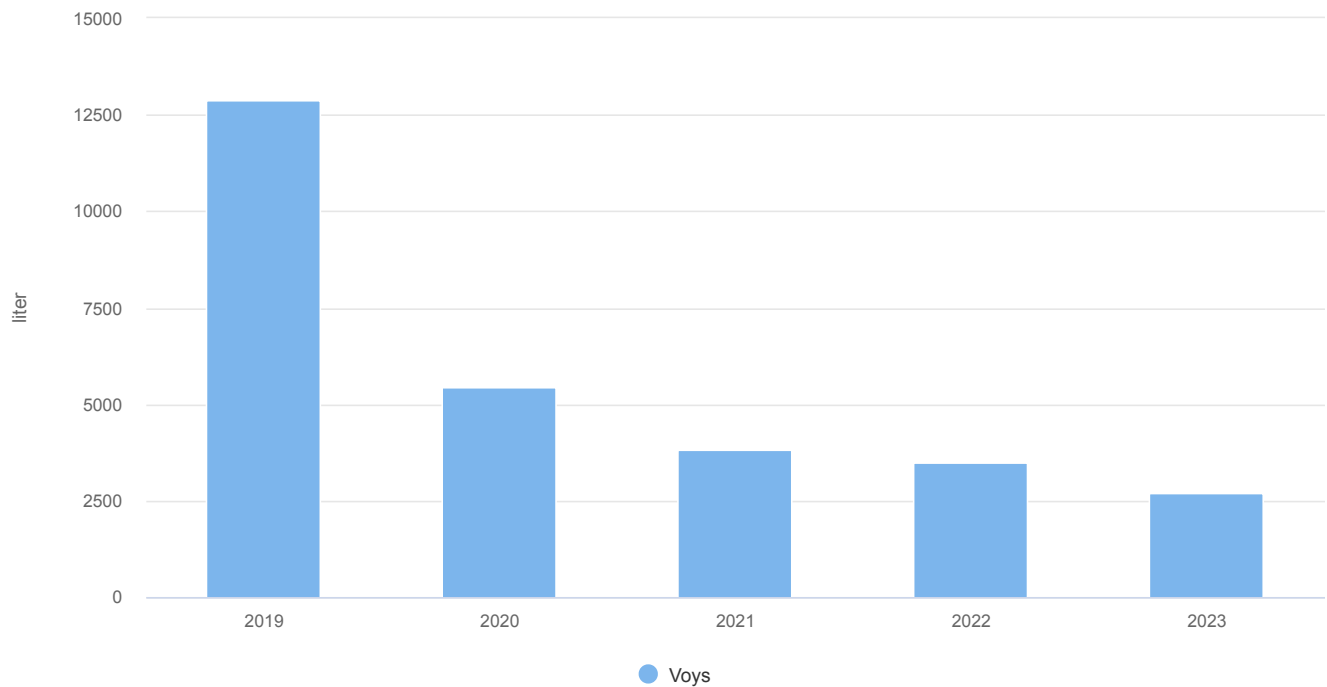


Diesel consumption (liter)

	2019	2020	2021	2022	2023
Voys	5,185.00	132.00	0.00	0.00	0.00

Petrol consumption

01/01/2019 until 12/31/2023



Petrol consumption (liter)

	2019	2020	2021	2022	2023
Voys	12,870.00	5,438.00	3,810.90	3,486.00	2,700.00

5.6. Improvement opportunities

Based on the above analyses, a number of measures that can ensure that gas and fuel consumption decrease in the coming years are identified below.

Fuel and energy consumption fleet

- Track mileage of all vehicles to calculate actual consumption.
- Establish procurement policy for the fleet, which will include the following: When replacing, choose electric or other fossil-free alternatives.

Gas consumption

- Talking to the landlord about sustainability ambitions business collective building.
- Research monitoring own consumption.
- Reducing office space.

6. Objectives

The CO₂ Performance Ladder requires that reduction targets be both ambitious and realistic. To determine how ambitious the organisation's targets and measures are, we looked at industry peers and the SKAO's list of measures.

6.1. Ambition setting

This chapter presents the organisation's objectives for the coming years. The following topics can be found in this chapter:

- Ambition setting following sector comparison
- Ambition setting following the SKAO list of measures
- Main objective scope 1 and 2 emissions
- Scope 1 emissions target
- Scope 2 emissions target
- Business travel objective
- Alternative fuels target
- Energy consumption reduction target

Every six months, the organisation monitors whether sufficient progress is being made in the targeted CO₂ reductions.

6.1.1. Comparison with peers

Below is a brief summary of the targets and measures that industry peers set themselves:

Sector note 1 | InTraffic

InTraffic has set a target to reduce 14% CO₂ on scope 1 and 2 in 5 years compared to their 2015 baseline year. To achieve this target, they have taken the following measures:

- More efficient driving:
 - New driving course: 1% per km reduction.
- More fuel-efficient modes of transport: 10% per km by 2020
 - Maximum emissions
 - Encouraging fuel-efficient modes of transport
 - Electric driving
- More fuel-efficient modes of transport: 1% per km
 - Checking fleet tyre pressure
- Reduce car use: 2% per FTE
 - Encouraging public transport use
- Air traffic management: policy for business travel by plane v.s. car/OV
- Monitoring partial energy consumers: 2%

- IT-related measures (including data centre): 2%
- Limit test workstations: 2%
- Maintain green electricity and label A
- Consolidating low energy consumption
- Preserving sustainable heat

Sector note 2 | ICT Group N.V.

ICT Group N.V. has set a target to reduce 11% CO2 on scope 1 and 2 in 4 years compared to their baseline year 2016. To achieve this target, they have taken the following measures:

- Reducing light consumption
- Switching to LED
- Optimising climate system
- Behaviour change campaign
- Own energy generation at least 10%
- Recording and monitoring energy consumption
- Purchasing green energy
- Optimisation ventilation
- Switching off IT equipment
- Lowering standard emissions lease cars
- Reduce use of lease cars
- Campaign for energy efficient driving

6.1.2. SKAO list of measures

The SKAO's list of measures has been completed in accordance with the situation in 2019, as it cannot be completed retroactively for previous years. The measures listed herein are mainly generic, but give a good picture of the measures and targets Voys aims to achieve.

CO2 reduction measure
SCOPE 1 - Gas consumption (premises)
Further in discussion with building management for replacing central heating and other sustainable steps. Reduction in space for the office from 2023 onwards.
SCOPE 1 - Mobility (vehicle fleet)
Replacing fossil cars with fossil-free alternatives
SCOPE 2 - Electricity consumption (property & fleet)
Further discussion with building management for installation of solar panels Purchases GVOs for all charging/ electricity use
SCOPE 2 - Reducing business mileage
None.
Organisational measures
Talking to landlord about sustainability measures at building level Housing plan after May 2025 Embedding in strategy Green and social procurement strategy Dashboard CO2 in reporting source organisation (Quicksight) Set up department (circle) for sustainability organisation
Measures applied (before 2023)
Installation of LED lighting. This included the following principles: - Good working lighting on the desks - Dimmable via DALI protocol - Smart control (switching and central) - 100% LED (sustainable lighting)

Encourage use of bicycle and public transport
Choosing electric cars over diesel or petrol
Opting for existing construction rather than new construction
Facilitating home working
Purchase Guarantee of Origin
Policy: necessary flights only
Internal climate talks to raise awareness among colleagues

SKAO's completed List of Measures shows that the organisation is already quite progressive in terms of the measures taken by Voys. Categories A (standard), B (progressive) and C (ambitious) are divided equally. There are also measures that have been taken that are not indicated on the list of measures. These are matters such as creating awareness among colleagues, limiting air miles and charging electric cars on GVOs.

In terms of making the vehicle fleet more sustainable, the measures are ambitious. However, there are still plenty of measures to be taken to reduce fossil energy consumption. These include making the fleet fossil-free, monitoring energy consumption and further discussing possible sustainability measures at building level with the landlord.

6.1.3. Conclusion ambition setting

Following the above comparisons and the list of measures, Voys has concluded that the reduction target presented in the following paragraph is sufficiently ambitious, as it is higher than those of industry peers. In addition, the organisation has the ambition to grow further in the coming years to eventually reach a higher level on the CO₂ performance ladder, to include scope 3 and take responsibility for our (negative) impact on the planet from scope 3. In terms of CO₂ reduction, the organisation considers itself to be a forerunner compared to industry peers. This is based on the fact that a Circle will be set up to focus on making the organisation more sustainable, in addition to Captain Planet. In addition, there is a progressive attitude to also be able to influence parties over which we have less influence to reduce CO₂.

6.1.4. Main objective

The organisation has chosen 2019 as the base year. This is due to the fact that this is the year before the corona period, giving a better insight into Voys' 'normal' CO₂ emissions. 2020 would give a distorted picture as a base year in the case of Voys, assuming that the situation improves and CO₂ emissions increase due to, among other things, increasing levels of mobility (less working from home, more physical appointments). The organisation started on the CO₂ Performance Ladder in 2020, so this can be considered a start-up year.

The organisation has set the goal of achieving the following CO₂ reductions in the coming years, measured from the reference year 2019 to 2025.

SCOPE 1 AND 2 OBJECTIVE Voys

Voys aims to emit 76,4% less CO₂ by 2025 compared to 2019

The above target is related to turnover to monitor progress in CO₂ reduction. Further specified for scope 1 and 2, the targets for 2025 are as follows:

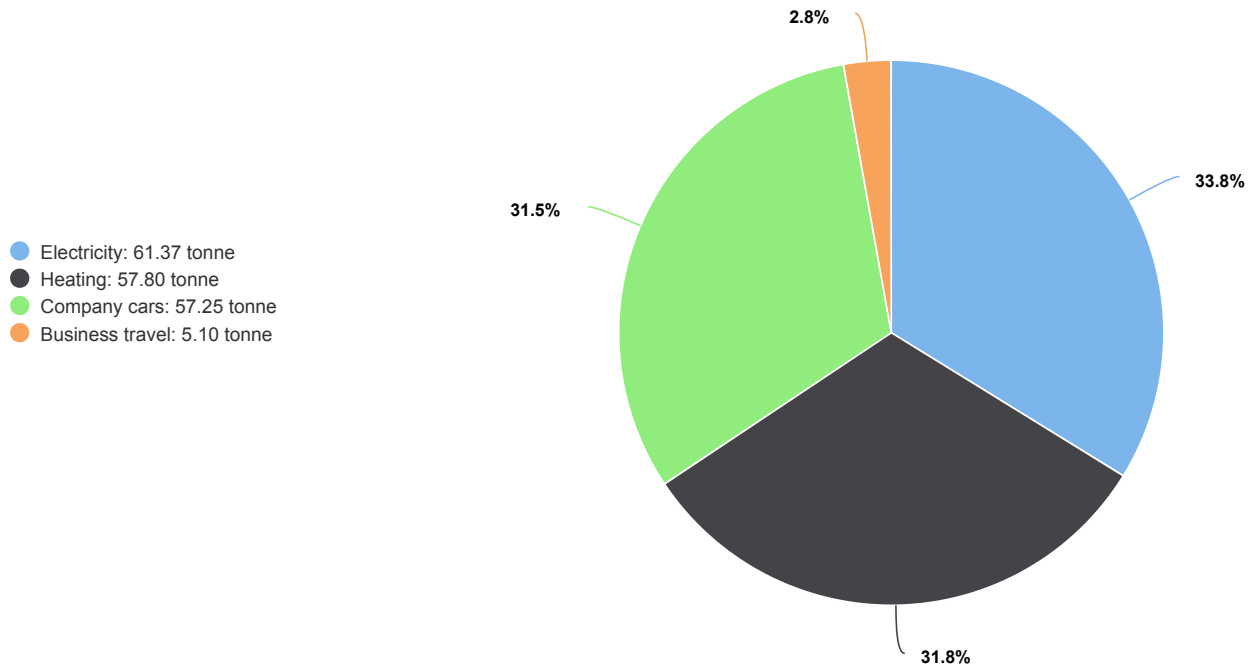
- Scope 1: 64,9% reduction
- Scope 2: 96% reduction

7. Progress

7.1. Footprint base year scope 1 & 2: 2019

CO2e (182 tonne)

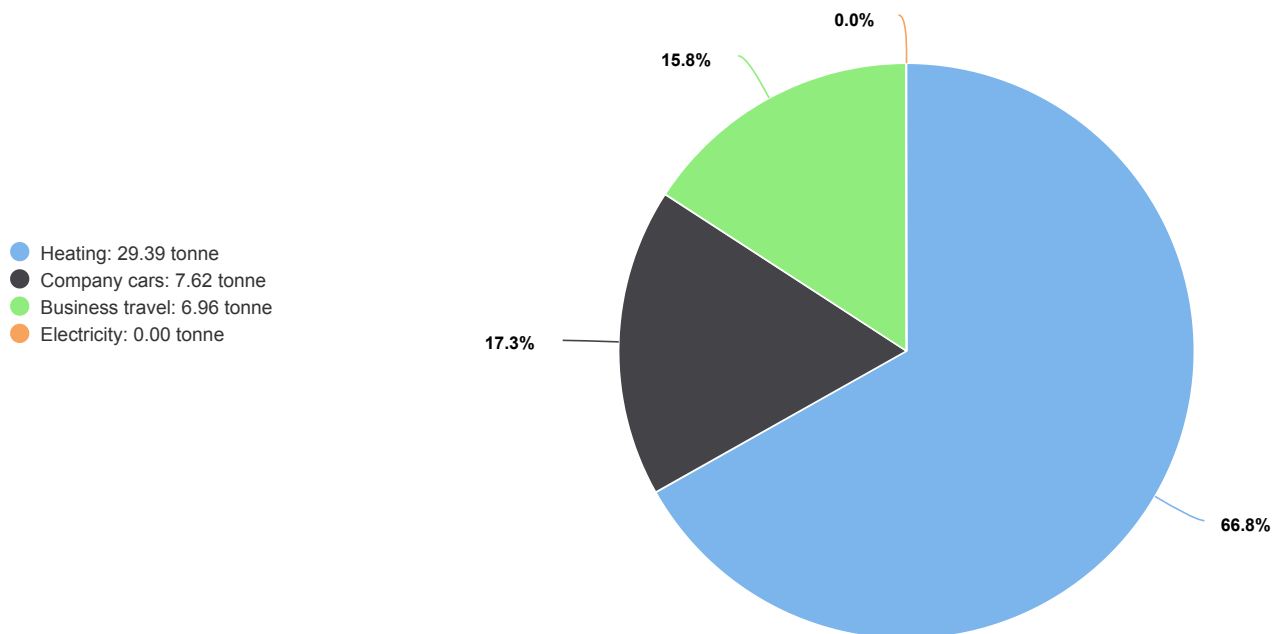
2019



7.2. CO₂ footprint reporting period: 2023

CO2e (44 tonne)

2023



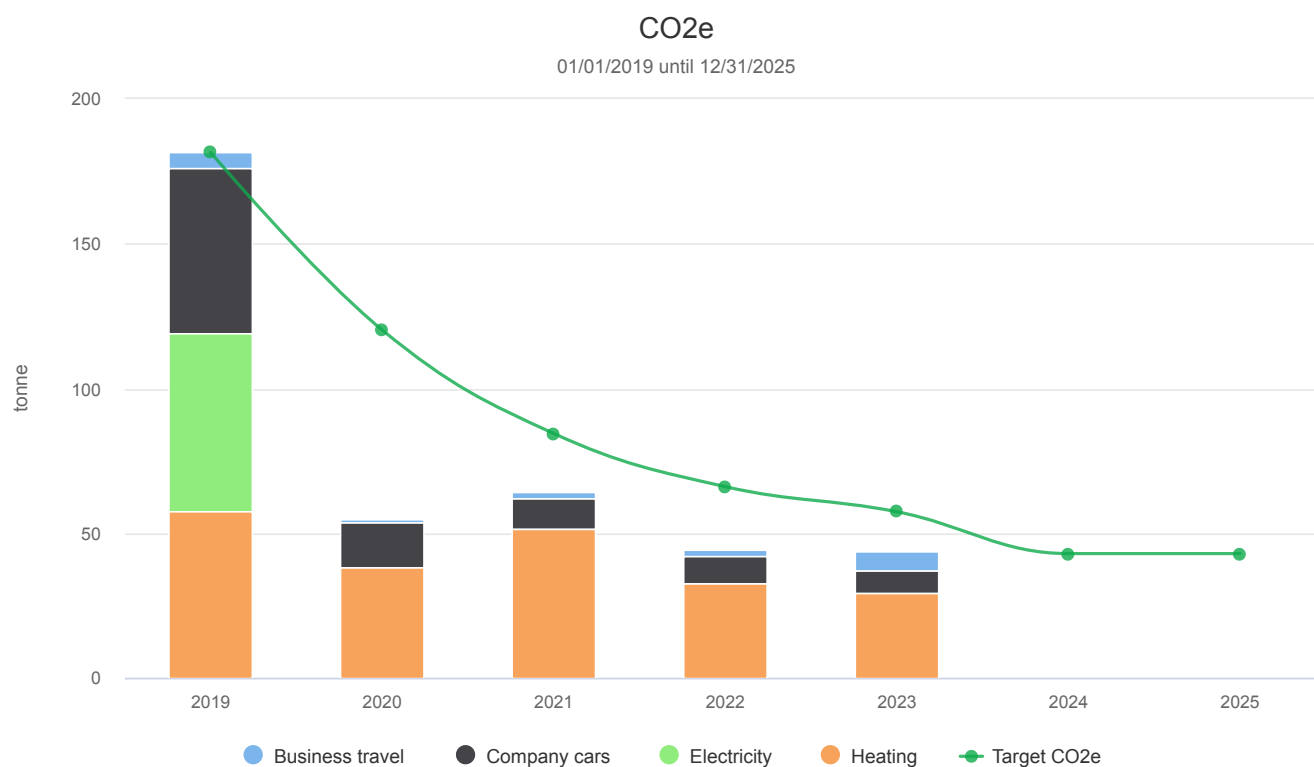
7.3. Reduction goals

Target CO2e Branch Voys

For year	Reference year	Company cars	Electricity	Heating	Business travel
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For year	Reference year	Company cars	Electricity	Heating	Business travel
2020	2019	0%	-100%	0%	0%
2021	2019	-60%	-100%	-2%	-5%
2022	2019	-80%	-100%	-10%	-50%
2023	2019	-80%	-100%	-25%	-50%
2024	2019	-80%	-100%	-50%	-50%
2025	2019	-80%	-100%	-50%	-50%

7.4. Progress reduction goals



CO2e (tonne)	2019	2020	2021	2022	2023	2024	2025
Business travel	5.10	0.69	1.93	2.13	6.96		
Company cars	57.25	15.57	10.61	9.71	7.62		
Electricity	61.37	0.00	0.00	0.00	0.00		
Heating	57.80	38.40	51.52	32.61	29.39		
Total	181.52	54.66	64.05	44.45	43.97		
Target CO2e	181.52	120.15	84.39	66.02	57.35	42.90	42.90

The chart above shows that Voys is on schedule with regards to the reduction goals. So far the actual emissions are lower than the goals that the company has set. As expected, the amount of business travel has increased as travel restrictions are no longer in place.

7.4.1. Business travel

Business travel emissions increased. This mainly comes from flights that have been done and the increased number of physical meetings.

7.4.2. Company cars

The emissions of the vehicle fleet have been reduced to 7,62 tonnes CO₂. This is largely due to replacing the fossil fuel cars with electric cars. In total there are now fewer cars than in 2019. Next to that, Voys purchased additional GVO's for the total amount of kWh's to account for charging the cars with grey electricity. Even though the emissions decreased, the number of kilometers driven has increased. Each year colleagues are going more to customers, this is a trend since Corona.

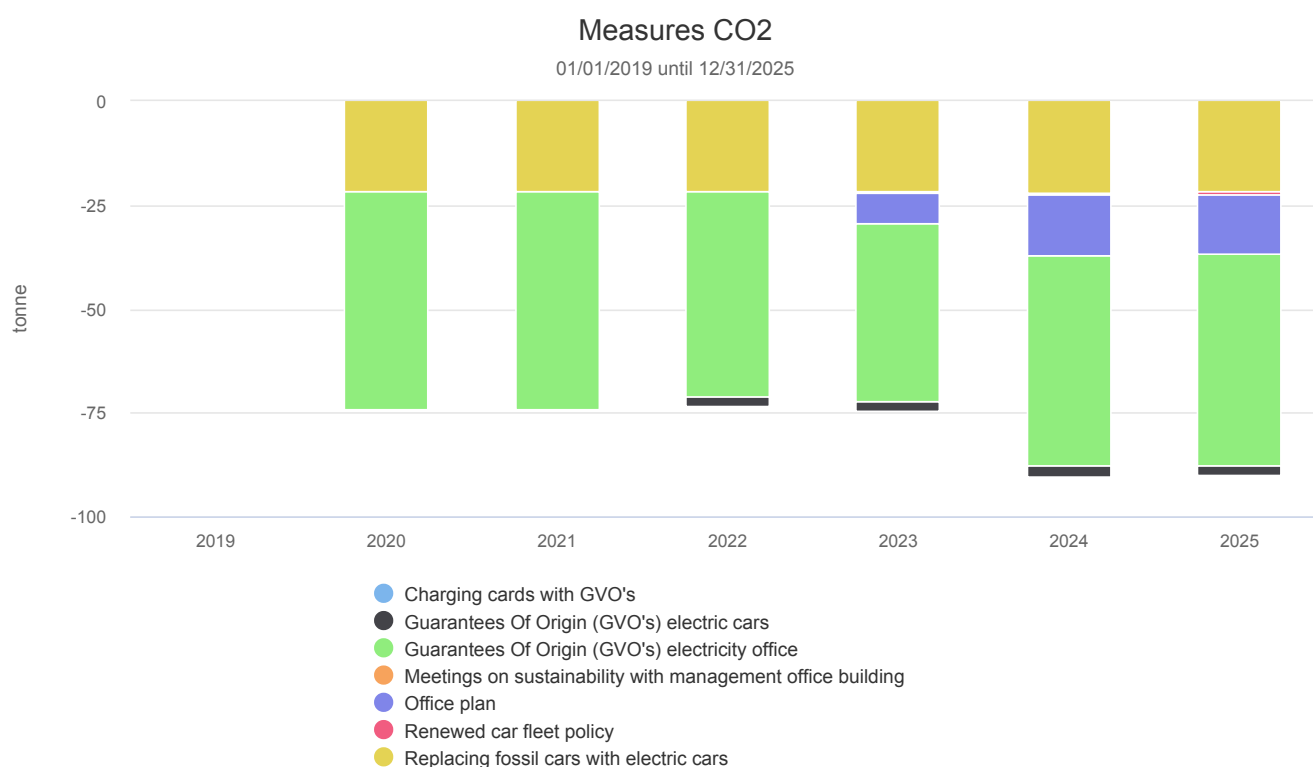
7.4.3. Electricity

Electricity is still at 0 due to the purchase of GVO's. The actual electricity use had been reduced 55.000 kWh due to the reduction in office space.

7.4.4. Heating

Due to investments made in the heating system by the management of the office building and the reduction in m³ office space, the emissions reduced to 29,39 tonnes CO₂.

7.5. Progress reduction measures



7.5.1. Measures per status

- **Business travel:** emissions in terms of fuel from both fleet and business travel have been reduced. Voys' guiding principle is to maintain this line as much as possible by meeting online wherever possible to reduce travel for business appointments. However, more travel has been done, also a few flights (which were necessary from a business perspective).
- **Renewed car fleet policy:** at the moment we have no poolcars anymore. If a colleague without a company car needs one, he or she can rent a car. This should be an electric vehicle.
- **Purchase of GVOs:** GVOs have been purchased, bringing emissions in terms of electricity for the office and charging of electric cars to zero. We have bought GVO's for all kWh charged by the electric cars, the administrative load to calculate the percentage of grey versus green outweighs the benefits.
- **Electricity consumption:** there has been an increase in terms of electricity consumption at the office, this is as expected because more people are present at the office again. Our net electricity emissions are however zero, because we have bought GVO's.

- **Reduction in gas consumption:** investments were made by the owners of our office building to lower the gas consumption, this has had a positive effect. They are also investing more in 2024, which hopefully lower the output even more.
- **New electric cars:** the fossil-powered cars in the fleet are now mostly replaced by electric cars. This means that the absolute share of grey electricity for charging the cars has increased, but the reduction compared to fuel is so large that it results in CO₂ reduction. In addition, the grey power is offset with GVOs.
- **Climate talks:** the climate talks workshops have been added permanently to the education options at the company.
- **Office plan:** due to the fact that more colleagues are working from home, we have merged our separate office areas into one in 2023. This will lead to a reduction in emissions for the coming year.
- **Green and sustainable purchasing strategy:** the strategy has been set-up and starts to show its effects on the purchasing behaviour of colleagues.
- **Set-up planeteeers:** the planeteeers circle has been set-up in order to gain momentum with regards to sustainability within the organization.
- **CO₂ compensation:** we are compensating our CO₂ emissions to be neutral. This doesn't effect this certification, but it does positive things to our mindset.

7.5.2. Measures in detail

Meetings on sustainability with management office building (Approved)

o.a. Vervangen CV

Responsible	Maarten van Brussel
Registrator	Anton Mulder
Stopped on	08/30/2022

Effects

Gauges	Kind	Effect starts on	Effect
Voys / Gas consumption	Relative to 2019	01/01/2020	0%

Replacing fossil cars with electric cars (Approved)

Responsible	Maarten van Brussel
Registrator	Anton Mulder

Effects

Gauges	Kind	Effect starts on	Effect
Voys / Cars gasoline	Relative to 2019	01/01/2020	-60%

Charging cards with GVO's (Approved)

Responsible	Maarten van Brussel
Registrator	Maarten van Brussel
Stopped on	11/14/2022

Effects

Gauges	Kind	Effect starts on	Effect
Voys / Cars grey electricity	Relative to 2021	10/01/2022	0%

Guarantees Of Origin (GVO's) electric cars (Approved)

Compensation for grey electricity in charging electric cars

Responsible	Anton Mulder
Registrator	Anton Mulder

Effects

Gauges	Kind	Effect starts on	Effect
Voys / Cars grey electricity	Relative to 2019	01/01/2022	-100%

Guarantees Of Origin (GVO's) electricity office (Approved)

Responsible	Anton Mulder
Registrator	Anton Mulder

Effects

Gauges	Kind	Effect starts on	Effect
Voys / Electricity office (grey)	Relative to 2019	01/01/2020	-100%

Office plan (Approved)

We are moving into one office instead of 2. After 2024 we will look into new possibilities

Responsible	Maarten van Brussel
Registrator	Anton Mulder

Effects

Gauges	Kind	Effect starts on	Effect
Voys / Gas consumption	Relative to 2021	07/01/2023	-25%

Green and sustainable purchasing strategy (Approved)

Responsible	Anton Mulder
Registrator	Anton Mulder

Effects

Gauges	Kind	Effect starts on	Effect
Voys / Food & Drinks (External)	Relative to 2021	01/01/2023	-2%
Voys / Food & Drinks (internal)			
Voys / Furniture			
Voys / Hardware Colleagues			
Voys / Hardware (Other electric devices)			
Voys / Logistics (commuting declared + bus)			
Voys / Other bought stuff (expences)			
Voys / Other hardware (MVA)			

Renewed car fleet policy (Approved)

We are looking into options to lower the amount of cars we have in our fleet.

Responsible	Maarten van Brussel
Registrator	Anton Mulder

Effects

Gauges	Kind	Effect starts on	Effect
Voys / Cars gasoline	Relative to 2022	04/03/2023	-5%

8. Energy management action program

This chapter discusses Voys' quality management plan (requirement 4.A.2) and energy management action plan (requirement 3.B.2). The overall objective of the energy management system is to achieve continuous improvement in energy efficiency and reduction of the organisation's CO₂ emissions.

8.1. Quality management plan

The quality management plan addresses securing and improving the quality of the CO₂ footprint. The overall objective of the quality management plan is to ensure continuous improvement of efficient and effective handling of energy and a reduction in CO₂ emissions from organisational activities.

In addition, the quality management plan provides insight into the procedures, measurement and reporting of the CO₂ footprint. The quality plan ensures that a complete, reliable and up-to-date consolidation of Voys' energy performance can take place. It provides insight into the energy performance of the overall organisation and the total CO₂ emissions resulting from it. Using the quality management plan as a tool, Voys aims to secure and improve data quality in the organisation and improve performance.

8.2. Energy management plan

The NEN-EN-ISO 50001 serves as a guideline for setting up the Energy Management Action Plan. The introduction of an energy management system ensures that a complete, reliable and up-to-date consolidation of Voys' energy performance can take place. Core to the energy and quality management plan is continuous evaluation of activities and observed deviations in order to realise improvements and are therefore drawn up according to the Plan-Do-Check-Act cycle as included in the NEN-EN-ISO 50001. Below is a so-called PDCA cycle, showing the various phases of the CO₂ reduction policy.



8.2.1. Steering cycle

The CO₂ policy has six-month cycles, covering the following issues:

- Data for the carbon footprint are inventoried;
- It is assessed whether the emission factors are still current;
- There are significant changes in the organisation which may have an impact on the footprint;
- It is assessed whether recalculation of emissions from previous years is necessary because of these changes;
- Progress of CO₂ reduction and achievement of target is determined.

It is then assessed whether steering on the target and measures is necessary, in the form of tightening the target when it is (too) easily achieved, or in the form of taking additional measures when certain measures proved impossible and the target is at risk of not being achieved. This is then communicated internally and externally. In addition, the usefulness of the sector or chain initiative in the past period is evaluated. The entire evaluation is submitted annually to the management in the management review.

8.2.2. Reference year

The choice was made to use the 2019 CO₂ footprint as the reference year. The CO₂ emission inventory was carried out in accordance with the provisions of this document. Reliability is checked through an internal audit by a colleague not involved in the drafting of the CO₂ policy.

Based on the CO₂ emissions in this reference year, the measures and target(s) that can be formulated to reduce CO₂ emissions from this reference year are examined. Every year it is reviewed whether the chosen reference year is still suitable for the set objective and/or whether it needs to be adjusted.

Every year, Captain Planet evaluates with the other roles involved whether sufficient progress is being made with regard to the measures and objectives set.

8.2.3. Reduction targets

The overall reduction target is formulated until 2025. From this established overall reduction target, a plan of action has been drawn up. This plan identifies the measures to be taken to achieve the target and which roles are responsible for implementing the measures. The overview of measures to be taken and responsible roles are listed in the measures

section in Smarttrackers. In order to research if any additional measures can be taken, the website of 'Stichting Stimular' will be checked half-yearly via this link: <https://www.stimular.nl/doe-het-zelf/over-maatregelen/>.

8.3. TVB matrix

This matrix shows which roles have tasks, responsibilities and authority within the energy management action plan. By defining the responsibilities around sustainability and CO₂ reduction in the relevant roles, not one person is responsible for all activities. As a result, sustainable thinking is better secured in the organisation among the roles that perform the relevant work to which sustainability and CO₂ reduction apply. In addition, setting up a department (circle) is a step in that direction.

TASK (T) / RESPONSIBILITY (V) / AUTHORITY (B)	T/V/B	FREQUENCY	SP ^[1]	FC	CP	TA	EA	D	I
INSIGHT									
Collection of data emissions inventory	t	half-yearly	x	x	x				
Peer review on emissions inventory	t	half-yearly	x	x					
Accord emissions inventory	b	annual			x				
Preparation of emission inventory report	t	annual			x				
Insight evaluation: energy assessment	t+v	annual			x				
REDUCTION									
Conduct energy reduction study	t+v	half-yearly	x	x	x				
Determining CO ₂ reduction measures	t	half-yearly	x	x	x				
Setting CO ₂ reduction targets	t	annual	x	x	x				
Accord objectives	b	annual			x				
Achieving CO ₂ reduction targets	v	continuous	x	x	x				
Monitoring & evaluation progress CO ₂ reduction	t+v	half-yearly			x				
COMMUNICATION									
Supply information news items	t	half-yearly			x				

TASK (T) / RESPONSIBILITY (V) / AUTHORITY (B)	T/V/B	FREQUENCY	SP ^[1]	FC	CP	TA	EA	D	I
INSIGHT									
Collection of data emissions inventory	t	half-yearly	x	x	x				
Updating website	t+b	half-yearly				x			
Updating page SKAO website	t+b	annual			x				
Maintaining internal communication	t+b	half-yearly			x				
Approve internal communications	b	half-yearly			x	x			
Approve external communications	b	half-yearly			x	x			
PARTICIPATION									
Identification of potentially relevant initiatives	t	half-yearly			x				
Decision on participation initiatives	b	annual			x				
Participation in sector initiatives	v	continuous			x				
OTHER									
Final editing CO ₂ file	v	continuous			x				
Meeting CO ₂ -Performanceladder requirements	v	continuous			x				
Conduct Internal Audit CO ₂ reduction system	t	half-yearly					x		
Reporting to management	b	half-yearly			x				
Decision-making on CO ₂ reduction policy	v	half-yearly			x			x	
Investments above EUR 25,000									x

[1] SP: shelter provider, FC: Fleet Captain, CP: Captain Planet, TA: The Agency, EA: External Adviser, D: Management, I: Investigator

9. Energy management action plan

The data below is supplied by the responsible roles to Captain Planet, the CO₂ Performance Ladder project lead. Captain Planet ensures the timely processing (half-yearly) of the data in the CO₂ footprint.

Gauge	Unit	Source	Responsible role	When
Gas	m3	Meter readings Het Kwadraat	Captain Planet	February, September
Car fleet: - Diesel - Gasoline - Electricity	Liters kWh	Reports/ fuel- and charging cards	Captain Planet	February, September
Electricity - Offices - Communal areas office building	kWh	Meter readings Het Kwadraat	Captain Planet	February, September
Business travel	Euro Kilometers	Declarations	Finance	February, September

9.1. Data collection

Every six months, Voys charts its energy consumption. This inventory is carried out in accordance with ISO-14064-1, the GHG protocol for scope 1 and 2 and any requirements from the CO₂ Performance Ladder. It also assesses whether the organisational boundary is still up to date.

The Captain Planet role is responsible for conducting the inventory, assisted by Finance. The inventory uses a datasheet, which includes the conversion factors. After the inventory for the relevant period has taken place, the external consultant performs a quality check on the data. He/she assesses whether the organisational boundaries are correct, the data have been processed under the correct scope and whether the correct conversion factors have been used.

9.2. Energy reduction opportunities

Anyone in the organisation can submit ideas for energy/CO₂ reduction via e-mail, Slack and/or (in)formal consultations. In addition, presentations are given periodically with CO₂ and emissions reduction as the topic. In January 2022, a new Circle was also established that will actively focus on CO₂ reduction, reducing other negative environment-related impacts and increasing the organisation's positive impact. During Circle meetings, energy/CO₂ reduction opportunities are discussed and weighed there for effectiveness. If they are found to be potentially effective, they are added as possible reduction measures to the CO₂ Performance Ladder documentation.

9.3. Monitoring and evaluation

Twice a year, the progress of the reduction target and derived measures and the annual plan is monitored by Captain Planet. The Captain Planet role shares the results with the relevant roles and the organisation. A summary of the results is presented annually in an annual overview. This summary includes at least:

- An overview of energy consumption and CO₂ emissions by scope
- A comparison of energy consumption against the reference year
- An analysis of notable increases and decreases in consumption and/or CO₂ emissions

- The progress of and forecast for achieving the reduction target and any recommendations for preventive or corrective measures
- The status of previous preventive or corrective actions
- General developments

Based on this reporting, the Captain Planet role decides whether adjustment of the objectives and/or adaptation of the annual plan is necessary.

9.4. Securing quality

9.4.1. Internal audits

Internal audits are carried out annually. These audits are aimed at testing the effective and efficient implementation of the energy policy. It also aims to increase the quality of the CO₂ footprint and to obtain a reliable picture of the progress of Voys' reduction objectives. The internal audit focuses on how the data has been collected and processed. The internal auditor draws up an audit report containing the findings of the internal audit. Increased attention is paid to the following issues:

- Can the CO₂ emissions inventory be verified with at least a limited degree of certainty
- Does the inventory meet the requirements set out in ISO14064-1
- Have the correct data been used in preparing the CO₂ footprint (randomly comparing invoices and consumption data)
- What level of the CO₂ performance ladder is met

Recommendations from the audits are incorporated into the annual plan and management review for system improvement.

9.4.2. External audits

Every year, an external auditor examines whether the organisation meets the requirements of the CO₂ performance ladder for the level for which Voys is certified. A contract has been concluded for this purpose.

9.4.3. Management review

Every year, the management assesses the CO₂ management system for suitability, accuracy and effectiveness. Based on this, a report is drawn up, which serves as a quality record. The output of the management review is an annual plan containing objectives and/or improvements for the new year

9.4.4. Feedback

Based on the input from the previous phases and the management review evaluation report, targets can be adjusted, if necessary, and follow-up actions can be set out to realise the improvements. This is necessary to promote continuous improvement of the CO₂ management system. Feedback of the outcomes is provided to stakeholders both orally and in writing. They are responsible for taking corrective/preventive measures within their own organisational units.

10. Communication plan

This part of the document outlines the times when communication about Voys' CO₂ reduction system will take place. In addition to the Captain Planet, 'The Agency' (communications) is involved in internal and external communications.

10.1. Communication objectives

The communication objectives for the company regarding the CO₂ reduction are:

Internal:

- Inform employees about the CO₂ footprint and CO₂ reduction targets;
- Increasing the insight of employees in the subject CO₂. What does the company do in this area and where do we want to go?
- Inform employees about the measures and activities that are being taken to reduce their CO₂ emissions;

- Inform employees of the individual and collective contribution they can make to the energy policy and the CO₂ reduction targets;
- Inform employees about the progress of the CO₂ footprint and the CO₂ reduction targets.

External:

- Inform stakeholders about CO₂ footprint and CO₂ reduction targets;
- Inform stakeholders about the measures and activities undertaken to reduce CO₂ emissions;
- Inform stakeholders about the progress of the CO₂ reduction targets and the associated actions;
- Inform stakeholders about and involvement in business developments in the field of CO₂ and energy. This can also involve sustainable use of materials and the circular organization of raw material chains.

10.2. Internal stakeholders

The following shows who the main stakeholders within the organisation are, the way in which communication is carried out with this target group and the purpose of the communication moments.

INTERNAL STAKEHOLDERS	COMMUNICATION TOOLS	GOAL
Colleagues	Slack Work meetings and presentation(s)	Inform about the organisation's approach to reducing CO ₂ . Keeping informed of progress.
The Planeteers	Meetings Presentation(s)	Keep informed of progress and assign tasks and responsibilities to appropriate roles.
Finance role & Investigator role	Presentation(s) Slack	Alignment on measures to be taken and CO ₂ target for financial approval.

The overall aim of internal communication is to create awareness at all levels of the organisation. After all, all colleagues can contribute when it comes to CO₂ reduction. Relevant roles are involved in decision-making on the reduction measures to be taken, the progress of CO₂ reduction and other key issues of the CO₂ reduction policy.

BUSINESS	RESPONSIBLE AND EXECUTOR	MIDDLE	FREQUENCY	PLANNING	OBJECTIVE
CO ₂ footprint	Captain Planet	Website, Slack and presentations	Half-yearly	February, September	Increase awareness of the carbon footprint internally and externally.
CO ₂ reduction targets and measures	Captain Planet	Website, Slack and presentations	Half-yearly	February, September	Increase awareness of the objective and

					measures among external parties.
Progress CO ₂ reduction scope 1 and 2	Captain Planet	Website and Slack	Half-yearly	February, September	Encourage employee engagement and encourage employees to reduce CO ₂ .
CO ₂ reduction tips, current energy use and trends	Captain Planet	Website, Slack and presentations	Half-yearly	February, September	Encourage involvement of external stakeholders.

10.3. External stakeholders

External stakeholders are named below. These are parties that have an interest in reducing CO₂ and energy within the organisation. They are also potential partners to work with on CO₂ reduction.

EXTERNAL STAKEHOLDERS	COMMUNICATION TOOLS	GOAL
Residents, local entrepreneurs and organisations	Website Blogs Social media	The organisation wants to enthuse and inspire residents, entrepreneurs and other organisations to reduce their CO ₂ emissions and/or save energy. A good example leads to good intentions. By setting a good example, we want to inspire others to start working towards sustainability.
Partners & suppliers	Website Social media	The CO ₂ Performance Ladder can be used as a procurement tool in the future. In addition, external stakeholders can view our organisation's CO ₂ policy via our website.
Governments	Participation initiatives	Exchange knowledge with governments and organisations. Encouraging others to adopt the CO ₂ Performance Ladder.

Additional target groups

Besides the above external stakeholders, we focus on inspiring individuals, companies and other organisations by sharing our knowledge, skills and experiences with regard to reducing our impact on the planet. By doing so, we want to inspire others and offer insights to get started on reducing our impact on the planet, including CO₂ reduction.

BUSINESS	RESPONSIBLE AND EXECUTOR	MIDDLE	FREQUENCY	PLANNING	OBJECTIVE
CO ₂ footprint	Captain Planet	Website, blogs, newsletter	Half-yearly	February, September	Increase awareness of the carbon footprint internally and externally.
CO ₂ reduction targets and measures	Captain Planet	Website, blogs, newsletter	Half-yearly	February, September	Increase awareness of the objective and measures among external parties.
Progress CO ₂ reduction scope 1 and 2	Captain Planet	Website, blogs, newsletter	Half-yearly	February, September	Encourage employee engagement and encourage employees to reduce CO ₂ .
CO ₂ reduction tips, current energy use and trends	Captain Planet	Website, blogs, newsletter	Half-yearly	February, September	Encourage involvement of external stakeholders.

10.4. Projects with award advantage

Communication about Voys' CO₂ policy concerns not only the policy of the organisation as a whole, but also the policy regarding projects taken on with award advantage. Currently, Voys does not yet carry out any projects with award advantage, this is expected to change in the future.

When projects with award advantage do exist, there will be specific communication about the project's CO₂ emissions as well as the target and progress in CO₂ reduction. This will mainly be done through the organisation's general communication messages. Where necessary, this will be supplemented by communication via the project's work meetings.

10.5. Website

Voys' website has set up a page on the organisation's CO₂ reduction policy. On this page, the necessary information about the CO₂ policy is displayed and the latest versions of the documents can be found.

There is up-to-date information on the CO₂ Performance Ladder page on the website at all times:

- The CO₂ reduction policy;
- The carbon footprint;
- The CO₂ reduction targets (and their progress);
- The CO₂ reduction sub-targets (and their progress);
- The CO₂ reduction measures (and their progress);
- Actions and initiatives of which the organisation is a participant or founder;
- A reference to the webpage on the SKAO website;

Progress will be described through the publication of six-monthly communication messages. To be truly transparent about this progress, the communication messages will remain visible on the website for at least two years. This page also contains the most up-to-date versions of the documents below (downloadable as PDF files).

- Communication messages
- CO₂ policy document
- CO₂ performance ladder certificate

10.6. SKAO website

The SKAO website contains the most up-to-date versions of the documents below at all times:

- Active participation in initiatives (requirement 3.D.1)
- Completed list of measures

On the SKAO website, each document should be a PDF showing a version number, a signature of the authorising responsible manager and the authorisation date.

11. Initiatives

11.1. Inventory of sector and chain initiatives

To see which sector and chain initiatives might be relevant to Voys, the SKAO website was consulted (<https://www.skao.nl/nl/initiatieven-en-programmas>). A complete overview of all initiatives and reduction programmes can be found here. Any suitable initiatives have been discussed with the project leader and with management. Annually, Captain Planet and management evaluate whether participation in the initiatives is still considered relevant and current and/or whether any other suitable initiatives may be applicable.

We may would like to start an initiative of our own, with only participants that are in close proximity from Groningen.

11.2. Active participation

The idea behind participating in an initiative is that by interacting with other companies and governments, information can be exchanged and new ideas and developments in the field of CO₂ reduction can be created in cooperation. From this aim, the SKAO standard calls for active participation, for example through working groups. Reports of meetings and presentations of the organisation in the working group will serve as proof of active participation to the auditor.

Should an initiative in which it participates become irrelevant to the organisation at some point (when no progress in the initiative or active participation can be demonstrated for six months or more) and participation is terminated, the initiative inventory can serve as a source for choosing to participate in another initiative.

Voys Stichting positieve impact

The Nederland CO2 Neutraal Foundation focuses on inspiring participants, increasing knowledge about CO₂ reduction opportunities and increasing a sustainable network.

Methodologies	Start date	End date
CO2	03/11/2021	
Participation		
The Nederland CO2 Neutraal Foundation focuses on inspiring participants, increasing knowledge about CO ₂ reduction opportunities and increasing a sustainable network. During the meetings, there are working groups in which knowledge is exchanged on a particular topic.		
Subject		
Various topics on CO ₂ reduction and sustainable business will be discussed during the meetings.		
Results		
There are records of the meetings from which there is active participation in this initiative.		

INITIATIVE	TYPE OF CONTRIBUTION	ANNUAL AMOUNT	FILE
Netherlands CO2 neutral	Knowledge - one-off contribution	€ 1247,-	Website
TOTAL COSTS		€ 1247,-	

The above participation is evaluated annually and discussed in the management review. The annual budget is also agreed here.