

# **ENERGY MANAGEMENT ACTION PLAN**

## **ACTION PLAN 2025 - 2028**

Version 4.1 - 10/12/2025



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# 1 INTRODUCTION

This energy management action plan provides insight into how SBE is meeting the requirements for level 3 certification on the CO<sub>2</sub> Performance Ladder.

When calculating CO<sub>2</sub> emissions, there are several scopes with activities that may or may not be required to be included in the calculation according to the Greenhouse Gas Protocol. The figures have been converted according to the CO<sub>2</sub> emission factors prescribed by SKAO, through the site [www.co2emissiefactoren.nl.](http://www.co2emissiefactoren.nl/) / <https://www.co2emissiefactoren.be/>

A more detailed explanation of the methodology used can be found in Zero Emission Solutions' carbon footprint calculations of 2020 to 2022. Starting from 2023, the same methodology was used but we performed our own calculations.

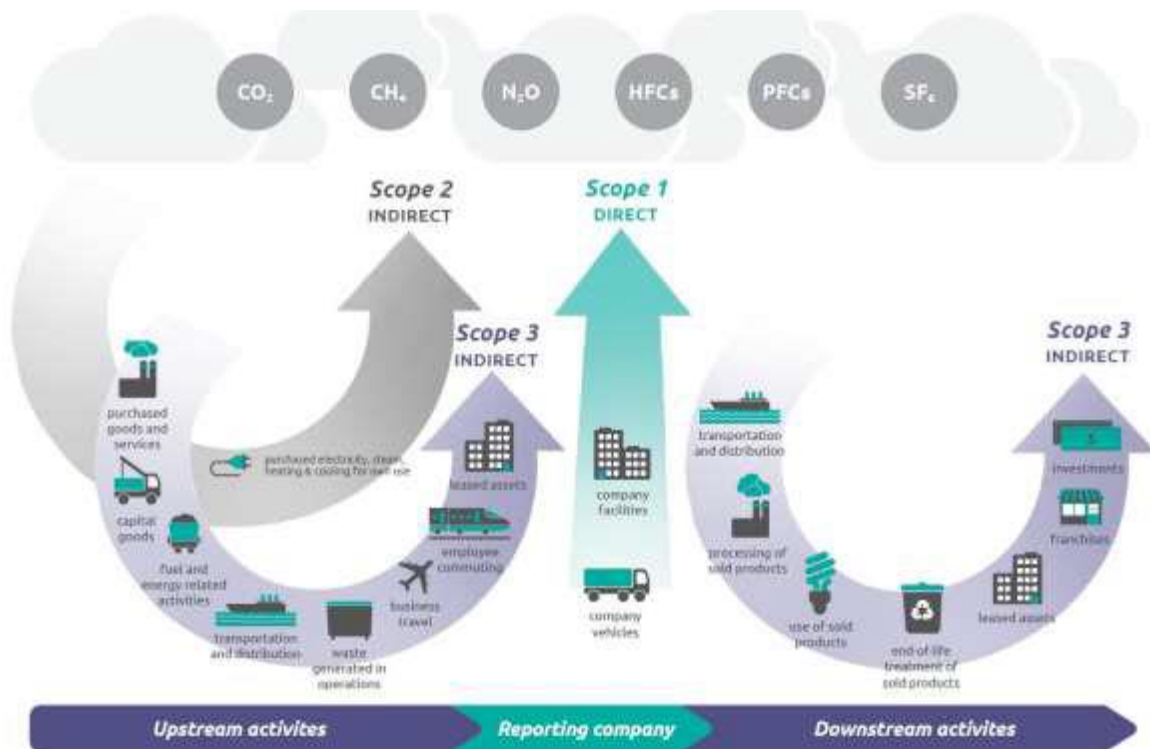


Figure 1: Schematic representation of scopes

## 1.1 ADJUSTMENTS IN REDUCTION GOALS

After the calculations of the carbon footprint of 2022, the 2021 reduction goals were adapted and a new base year was chosen. The original goal of a 10% decline per FTE in 2022 in scope 1 was not met because of 2 reasons. Firstly, the base year 2021, was still characterized by covid and lock downs, resulting in more work from home and less commuting. Secondly, due to global chip shortage, EV delivery times increased which resulted that the amount of EVs in our fleet only grew in Q4. Therefore, we needed to review the scope 1 reduction goals.

### Reduction goals defined in 2021

Scope	Reduction relative to 2020 per FTE			
	2022	2023	2024	2025
Scope 1	10%	25%	45%	65%
Scope 2	-	15%	30%	50%
Scope 3 (business travel)	1%	2%	3%	4%

### Adapted reduction goals (incl. new base year 2022)

Because the delivery times of electric cars are rapidly increasing, we have made our targets a little more realistic so that they will certainly be achieved. In addition we also changed our reference year to 2022 and scope 2 and 3 have combined reduction goals.

Scope	Reduction relative to 2022 per FTE		
	2023	2024	2025
Scope 1	10%	25%	50%
Scope 2 + 3 (business travel)	10%	30%	50%

### 2023

In total we achieved a decrease of 14% emissions per FTE.

Scope 1: we achieved a decrease of 16% tons of CO<sub>2</sub> compared to 2022 per FTE.

Scope 2+3: we achieved a decrease of 6% tons of CO<sub>2</sub> compared to 2022 per FTE. Meaning we didn't achieve the set target of 10% per FTE. Most probably this will also mean we won't achieve the 2024 target of 30% since we didn't switch to a green energy contract in Sint-Niklaas this year. The scope 2+3 targets were therefore adjusted. And goals for 2026 were determined.

Scope	Reduction relative to 2022 per FTE		
	2024	2025	2026
Scope 1	25%	50%	60%
Scope 2 + 3 (business travel)	10%	15%	20%

## 1.2 POLICY

SBE wants to minimize its impact on the environment by emitting lower levels of CO<sub>2</sub> and is therefore striving for continuous improvement in terms of energy efficiency.

SBE has set the objectives below based on the emissions inventory. More information on the reduction objectives can be found in the plan of approach.

SBE will primarily seek to reduce scope 1 emissions sharply, as the fleet is responsible for 3/4 of our total emissions. By 2025 we want to reduce scope 1 emissions by 50%, compared to 2022, through fleet electrification.

By 2025 we want to reduce scope 2 + 3 emissions by 15%, compared to 2022, by introducing green electricity for St. Niklaas. However, we are taking an increase in grey electricity consumption into account due to the fact that more electric vehicles will be purchased in the coming years.

For scope 3, we want to replace short air travel with train travel and making work-to-work travel by public transport as much as possible. We also introduced the mobility budget (to encourage sustainable means of transportation). It should be noted, however, that these emissions can always increase when unavoidable air travel has to be made.

## 2 BASE YEAR AND REPORTING PERIOD

The emissions inventory for SBE in Sint-Niklaas was conducted for the first time in 2016. Since the Rotterdam and Valencia offices have only been operating since 2020 it was decided to use 2020 as the reference year for the objectives. Also 2020 is the first reporting year since our certification. Taking into account the fact that 2020 was not a representative year because of the Covid-19 measures, due to lock downs and mandatory work from home, this was an extraordinary year which resulted in a smaller carbon footprint (360 tons CO<sub>2</sub>) than expected. The emissions from a normal year should in fact be much higher (estimated around 500 tons of CO<sub>2</sub>).

As expected, our footprint in 2021 was higher and equal to 440,81 tons CO<sub>2</sub>. We do want to highlight that 2021 still wasn't a "normal year", since it was still characterized by lockdowns and work from home. Our base year was adjusted to 2021, but was adjusted again to 2022 because 2021 was still not a representative year.

New reduction objectives were set for 2025 as part of the CO<sub>2</sub> Performance Ladder certification in 2022. However, the scope 2 +3 goals were too ambitious defined, therefore we adjusted them for 2024/2025/2026.

### 3 CALCULATION METHODS

#### 3.1 INTRODUCTION

The CO<sub>2</sub> emissions inventory for 2023 was prepared by SBE in an excel calculation sheet.

#### 3.2 FUEL CONSUMPTION

Fleet fuel consumption figures are available through Leaseplan's reporting (both fossil fuels as electricity consumption). Fleet emissions are calculated half yearly based on the number of liters refueled/ amount of kWh . A breakdown of the type of fuel is made there (and is also available in the carbon footprint calculation).

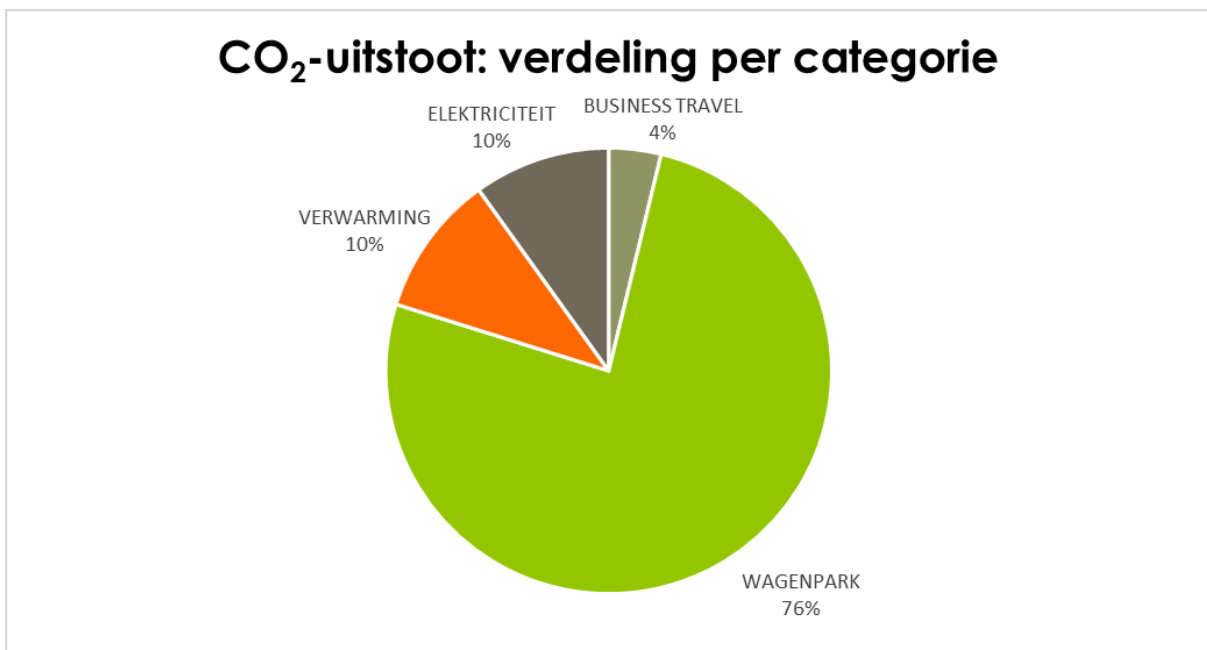


Figure 2: Distribution of SBE's CO<sub>2</sub> emissions in 2020

### CO<sub>2</sub>-uitstoot: verdeling per categorie

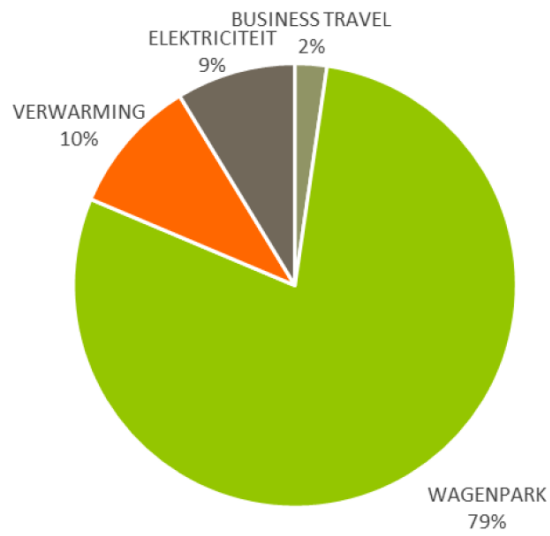


Figure 3: CO<sub>2</sub> emissions 2021 distribution by category

### Verdeling per categorie

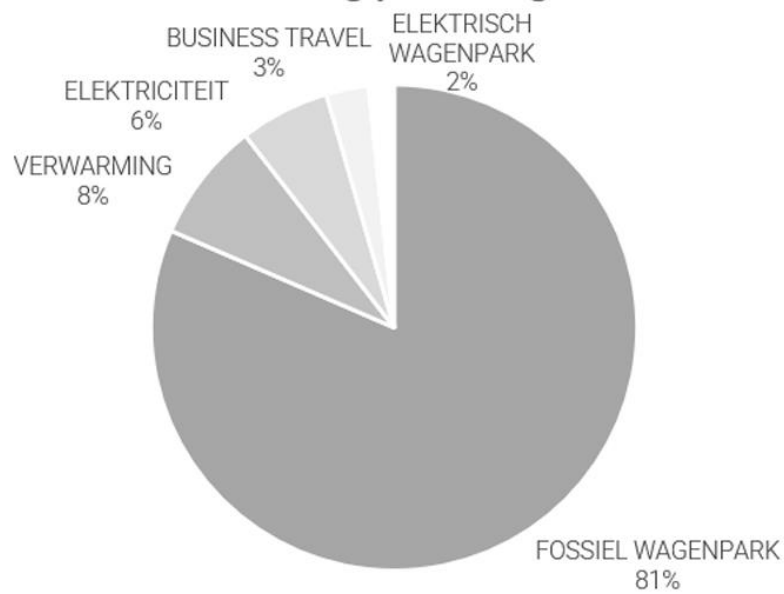


Figure 3: CO<sub>2</sub> emissions 2022 distribution by category

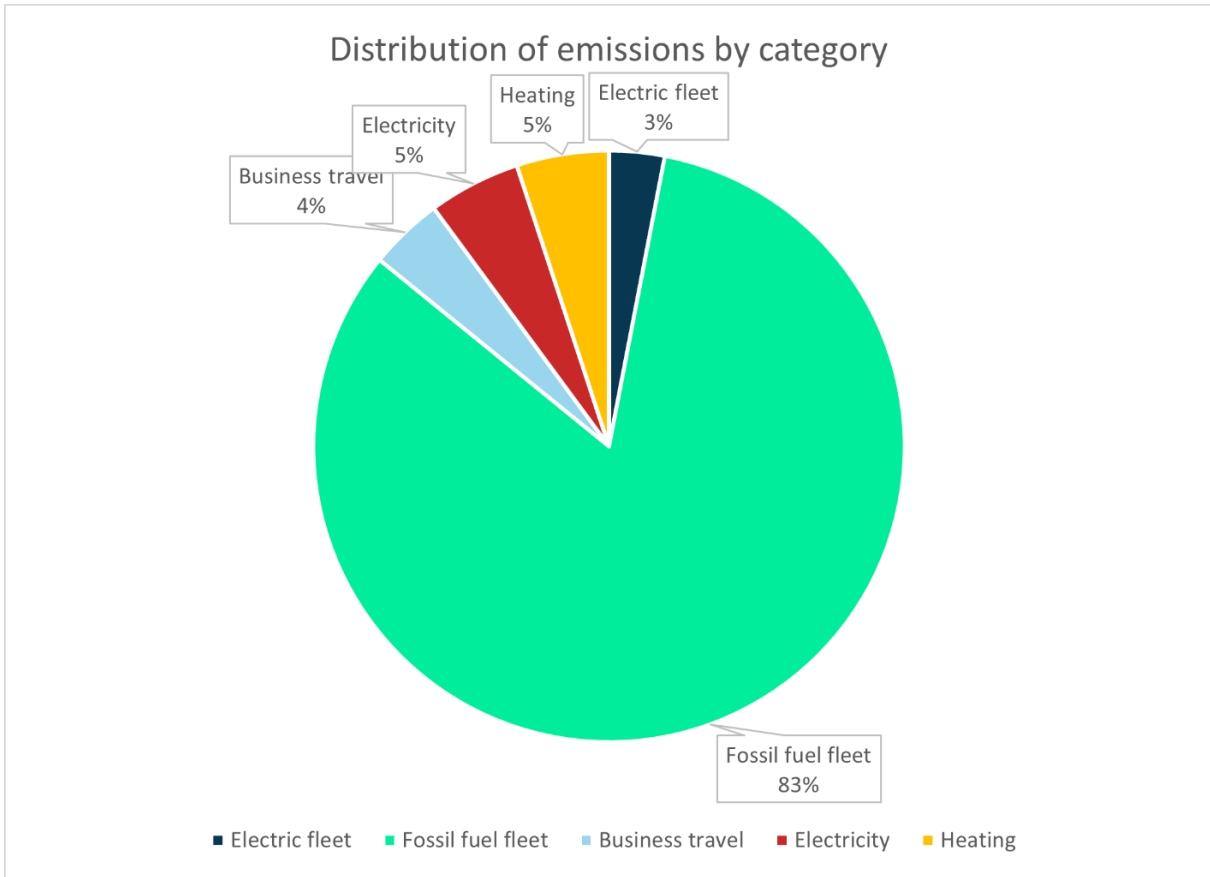


Figure 4 CO<sub>2</sub> emissions 2023 distribution by category

As expected, the results of the CO<sub>2</sub> emissions 2023 inventory show that the fleet is still responsible for the majority of SBE's CO<sub>2</sub> emissions. The fossil fleet emissions increased from 273,87 tons CO<sub>2</sub> in 2020 to 348, ton CO<sub>2</sub> in 2021 to 411,73 ton CO<sub>2</sub> in 2022. In 2023, we noticed a decrease (395.87 tons CO<sub>2</sub>) for the first time thanks to the beginning electrification of the fleet.

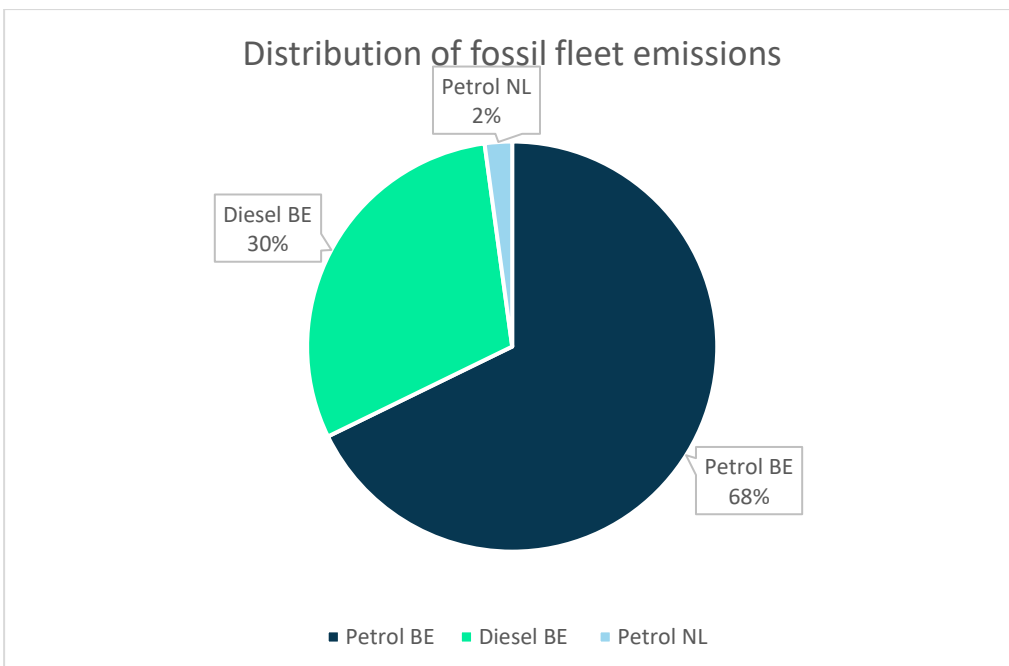


Figure 5 CO<sub>2</sub> emissions fossil fuel fleet

The diesel share keeps on decreasing (from 45% to 30%). In 2022 we noted, **for the very first time** since our calculations, a smaller **share of emissions from diesel cars than those of petrol cars**, a trend that continues in 2023.

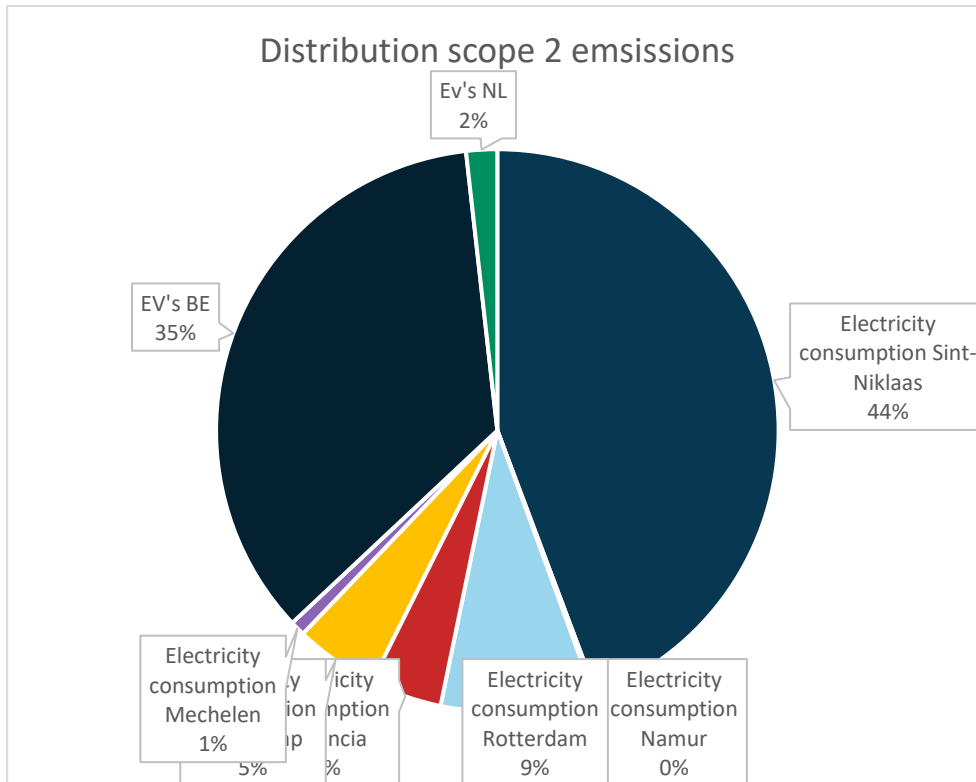


Figure 6 CO<sub>2</sub> emissions scope 2

We also noticed that the EV's were responsible for 37% of the total emissions of scope 2 (home + public + SBE charging sessions included).

### 3.3 OFFICES & SBE CAFÉ

Since the opening of our satellite offices in Oostkamp en Mechelen in 2023 SBE has 6 office locations. Only the office in Sint-Niklaas is owned by SBE, the other offices are rented. In September 2024 SBE opened its own SBE café across the street from the HQ by renting the previous King George cafe.

For the Sint-Niklaas office, electricity and gas consumption are monitored quarterly in Excel. This is based on the monthly statements for electricity and annual statements for gas. The electromechanics team uses this data to prepare an analysis of consumption and to remark on notable peaks/falls in a timely manner. In September 2022, we installed 458 solar panels on our roofs of the Sint-Niklaas office. Starting from 2023, we are able to generate renewable energy.

The Valencia office has access to its own electricity and gas consumption numbers via invoices.

For the remaining offices, SBE depends on the input provided by the building owners. A fixed amount is paid for rent, so energy consumption is difficult to measure in this way. The consumption for 2023 was requested for the leased offices. For the Namur office, we received the consumption of the entire

office building. For the Oostkamp office we received the consumption for the complete building complex. Therefore we converted these numbers to the rented surfaces. For our Rotterdam office we had to make an estimation of the consumption in the Weena Tower (previous building). For Mechelen we also had to make an estimation of consumption, we did this based on the Namur consumption numbers.

### 3.3.1 NATURAL GAS CONSUMPTION

The Sint-Niklaas, Valencia, Namur & Mechelen office, are heated by gas.

The heating system within the Weena Tower (Rotterdam) is connected to the local heating grid. Also the Oostkamp office doesn't use gas, heating and cooling is done by heating pumps.

Natural gas heating represents 5% of total emissions in 2023, or 25.5 tons CO<sub>2</sub> ( of which 23,40 ton CO<sub>2</sub> from the Sint-Niklaas office). This is an decrease of 14,6 tons of CO<sub>2</sub> in comparison to 2022. The proportion of gas of the total emissions also decreased from 10% in 2021, 8% in 2022 to 5% in 2023, all by implementing energy efficiency measures.

A settlement invoice is received annually for the office in Sint-Niklaas. The data is requested separately each year for the other offices. If the data is not supplied by the landlords, we have estimated the consumptions based on previous consumptions.

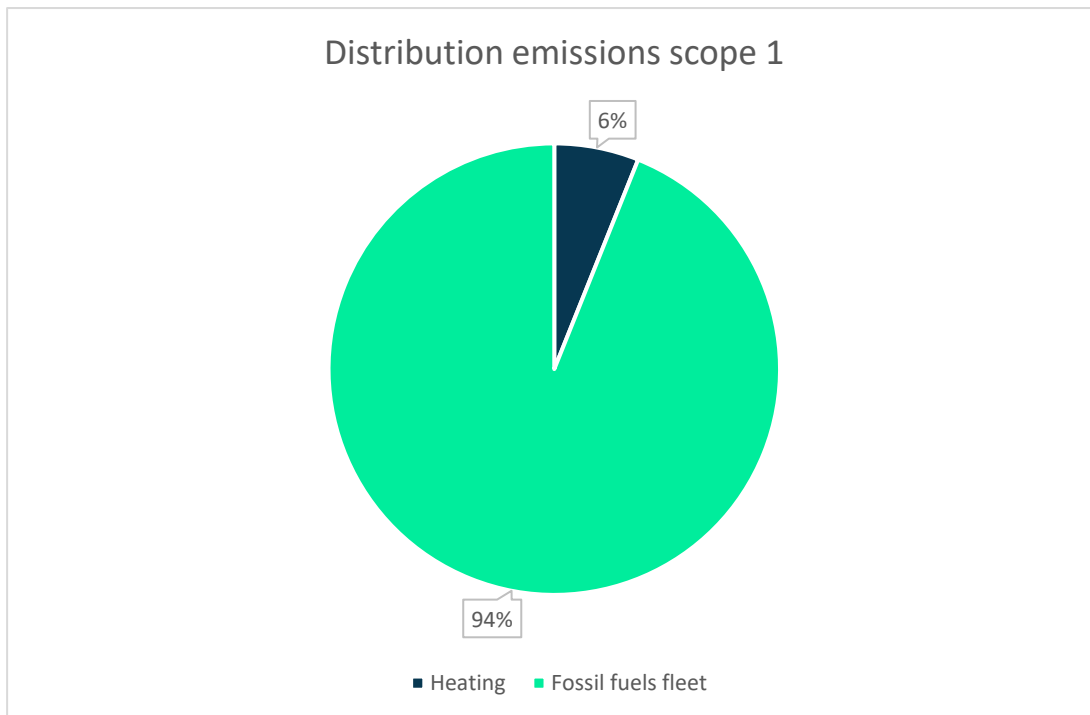


Figure 7 CO<sub>2</sub> emissions scope 1

### 3.3.2 ELECTRICITY CONSUMPTION

The electricity consumption of all branches represents 5% of total CO<sub>2</sub> emissions or 25.3 tons of CO<sub>2</sub> (of which 17.78 ton CO<sub>2</sub> from the Sint-Niklaas office, fleet charging not included). The electric fleet (public + home + SBE office charging sessions) was equal to 3% of the total carbon footprint. In Sint-Niklaas in 2023, 21.923kWh was charged by SBE colleagues (added to the charging session of external

people it comes to 27.443kWh). The emissions of the charging sessions of employees at the Sint-Niklaas office were equal to 2.51tons of CO<sub>2</sub>.

The electricity consumption of the office building in Sint-Niklaas is monitored monthly by means of the electricity invoices. Monthly meter readings are also written down by Fluvius (energy supplier). The data is requested separately each year for the other offices. If the data is not supplied by the landlords, we have estimated the consumptions based on previous consumptions.

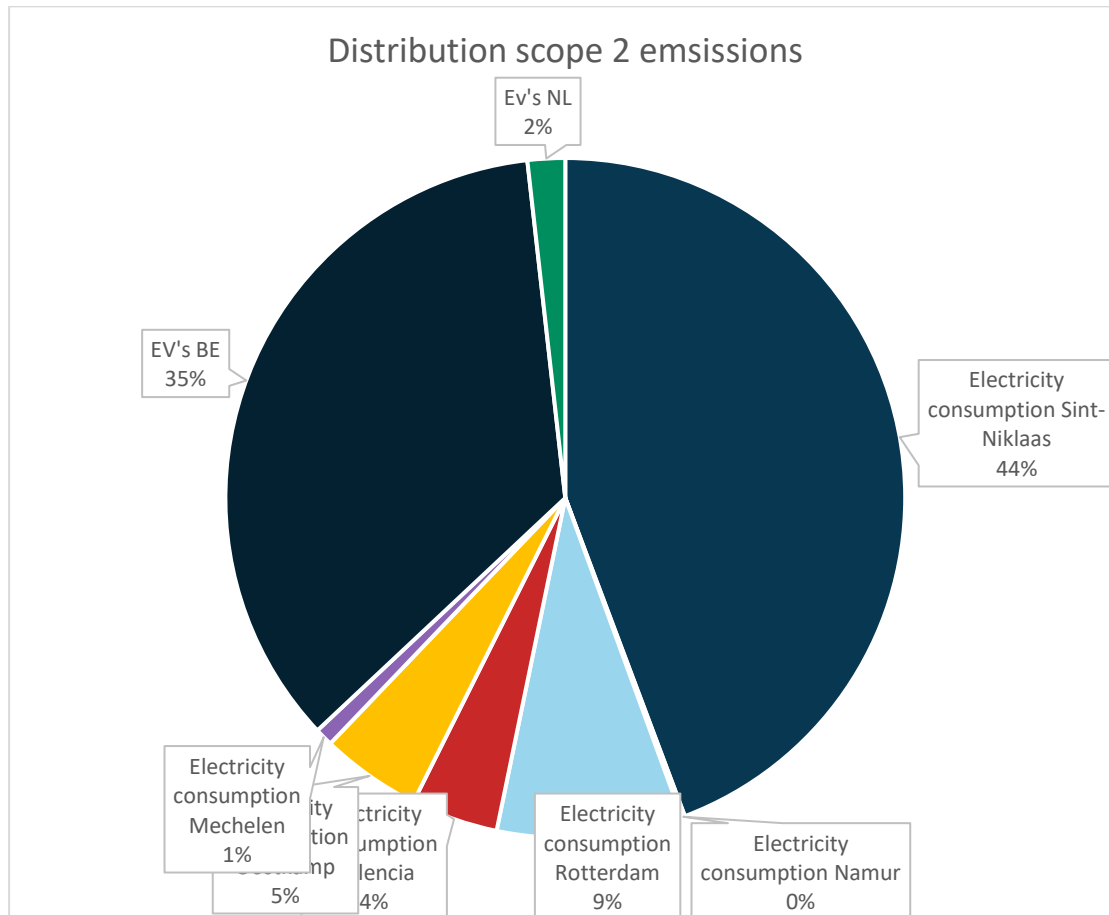
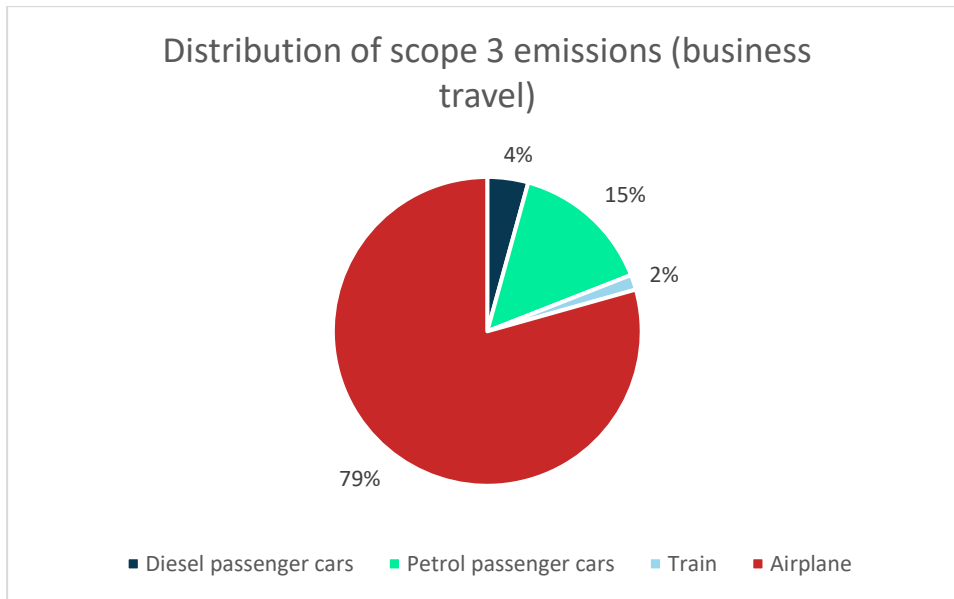


Figure 8 CO<sub>2</sub> emissions scope 2

### 3.4 BUSINESS TRAVEL - AIR TRAVEL

All invoices are tracked in the ERP. Air travel made up the largest part (79%), of all the CO<sub>2</sub> business travel in scope 3. Only in extraordinary circumstances, employees book their own flights and get them reimbursed via expenses.

Figure 9 CO<sub>2</sub> emissions scope 3

### 3.5 BUSINESS TRAVEL - TRAIN TRAVEL

All travel by NMBS/Thalys is either booked directly by an employee using SBE's bank card and added to a separate folder. Alternatively, when an employee books a ticket themselves, they can enter it through expense reports in the ERP. They can attach a supporting document (their transportation ticket), which is how we know what route they took. Starting from 2025, we'll encourage people more to ask employees from the front office to buy tickets to minimize the amount of expenses needed to be paid back. We'll also work with invoices for NMBS/Thalys so we get a statement at the end of each month, showing from which to which station colleagues took the train. Train travel is a negligible share (=2%) of scope 3 CO<sub>2</sub> emissions.

### 3.6 BUSINESS TRAVEL - PRIVATE CAR

Using expense reports for fuel in the ERP, we were able to calculate emissions from private cars. Diesel cars were responsible for 4% of the scope 3 emissions. The emissions of private petrol cars accounted for 15% of the total scope 3 emissions. The emissions of electric cars is negligible in the total scope 3 emissions.

### 3.7 CO<sub>2</sub> EMISSIONS FROM INCINERATION OF BIOMASS

Did not occur within SBE.

### 3.8 GHG REMOVAL

No biomass incineration (organic waste, sewage sludge) takes place at SBE. No greenhouse gases are removed either.

## 4 EMISSIONS INVENTORY ANALYSIS AND ENERGY ASSESSMENT

	SCOPE I	SCOPE II	Scope III	TOTAL	Per FTE
Tons of CO <sub>2</sub> 2020	310.83	35.68	13.92	360.44	2.57
Tons of CO <sub>2</sub> 2021	392.17	38.40	10.25	440.81	2.58
Tons of CO <sub>2</sub> 2022	451.85	41.82	14.23	507.90	2.71
Tons of CO <sub>2</sub> 2023	421.43	40.15	18.46	480.04	2.26

Since the (expected) increase of the carbon footprint in 2021 and 2022 (due the covid restrictions) we note a decrease of 27.86 tons of CO<sub>2</sub> for the first time since our calculations. A total decrease of 15% per FTE.

Since SBE is an engineering firm, our footprint is mainly related to office activities and the fleet.

The energy assessment is divided among the different scopes and sites where historical natural gas and electricity consumption was analyzed. To supplement this, we also refer to the energy scan report of 2015 and the SBE memorandum on Electricity and Gas Consumption.

A brief overview:

### Scope I:

The total gas consumption of all branches equals 25.5 tons of CO<sub>2</sub> 2022. This is an decrease of 14.87 tons of CO<sub>2</sub> in comparison to 2022 (in comparison: the decrease noted in 2022 was 3.5 tons of CO<sub>2</sub>). Due to a change in heating settings (less use of gas) in the HQ a big decrease was noticed. In 2023 the HQ was responsible for 23.4 tons of CO<sub>2</sub> (versus 36.14 ton CO<sub>2</sub> in 2022 and 41.86 tons of CO<sub>2</sub> in 2021).

Consumption is influenced by behavior (setting room temperature and opening windows and doors), among other things. Measures relating to insulation and energy-efficient generation have been implemented (the radiators can only be switched on during certain periods) and awareness was created. There is still room for improvement here. Our EM department is looking into possibilities to stop using gas. It is being considered whether the central heating boilers in Sint-Niklaas can be replaced by high performance boilers / heat pumps / riothermy or, if possible, switched to green gas.

SBE's fossil vehicle fleet caused emissions of 395.88 tons of CO<sub>2</sub> in 2023 (accounting for 83% of our total carbon footprint). Compared to 411.74 tons of CO<sub>2</sub> due to fossil fleet fuels in 2022. This is a small decrease in the total fossil fuel emissions, for the first time the impact of the electrification of the car park is shown. If we then take a look at the division of the fossil fuels in our fleet, we notice the further decline of diesel cars. Petrol cars had the largest share (68%) within the fleet emissions in 2023 (versus 53% in 2022). Diesel cars have been declining the last years.

In total, scope I is associated with emissions of 421 tons of CO<sub>2</sub> (versus 451,85 tons CO<sub>2</sub> in 2022). With an 94% share, the vehicle fleet is the largest source of emissions within scope I (versus 91% in 2022).

**Scope II:**

The total scope 2 emissions were equal to 40 tons of CO<sub>2</sub>. Electricity consumption of all branches (without electrical vehicles charging sessions) equals 25.3 tons of CO<sub>2</sub> (of which 17.78 ton CO<sub>2</sub> from the Sint-Niklaas office, fleet charging not included). In Sint-Niklaas in 2023, 21.923kWh was charged by SBE colleagues. The emissions of the charging sessions of employees at the Sint-Niklaas office were equal to 2.51 tons of CO<sub>2</sub>.

The Sint-Niklaas office again being responsible for the largest share (44%). But also the charging sessions of the electric fleet is on the rise (accounting for 35% of the scope 2 emissions).

The main consumers in the offices are lighting, ICT equipment, air conditioning and charging the electric/hybrid cars. Consumption is influenced by users' energy efficiency and awareness. Savings can still be made through energy-efficient ICT and awareness. An important variable is the charging of electric cars, which will only increase in the coming years. For this reason, an important step in the CO<sub>2</sub> reduction process was taken by the installation of our solar panels which will generate renewable energy. In 2023, almost 1/3<sup>rd</sup> of all used electricity in the HQ was generated by our own solar panels.

**Scope III:**

Business travel activities are also associated with emissions of 18.46 tons of CO<sub>2</sub> (compared to 14.23 tons of CO<sub>2</sub> last year 2022). Just as compared to 2021, we this increased again with 4 tons of CO<sub>2</sub>. Meaning more colleagues are considering sustainable transportation modes for business travel.

Just as last year, air travel accounts for the largest share (79%) within these emissions. Adjusting the travel policy to include business travel by train below a certain number of miles can provide the greatest savings here. However, this remains a major challenge as SBE has projects worldwide and a site visit is sometimes necessary. We also expect our business travel to increase each year, since more employees are joining SBE and more and more colleagues are opting for a mobility budget.

## 5 PROJECTS WITH A CO<sub>2</sub>-RELATED AWARD ADVANTAGE

We do not currently have any projects with a CO<sub>2</sub> award advantage. If a project with a CO<sub>2</sub>-related award advantage were to be awarded to SBE, subsequent steps will need to be completed and a project file will be compiled for these projects.

### 5.1 PROCEDURE

Task	Person responsible	Task description	Report
Perform stakeholder analysis	PM + Sustainability Coordinator	Identify the stakeholders of the project	CO <sub>2</sub> Performance Ladder project file
Identification of energy flows	PM + Sustainability Coordinator	Based on SBE's carbon footprint, assuming the work and any resources used in the project, energy flows are identified	CO <sub>2</sub> Performance Ladder project file
Establish a method for emissions inventory	Sustainability Coordinator	Monitoring projects/invoices/ etc.	CO <sub>2</sub> Performance Ladder project file
Make an inventory of reduction options	PM + Sustainability Coordinator	At the start of the project, an inventory is made of the various reduction options and their feasibility	CO <sub>2</sub> Performance Ladder project file
Identify reduction measures	PM	Determine which of the reduction options (and in what way) will be implemented (in addition to the fixed list of measures)	CO <sub>2</sub> Performance Ladder project file
Implement reduction measures	PM	Implement and monitor the defined measures	CO <sub>2</sub> Performance Ladder project file
Draw up the emissions inventory	PM + Sustainability Coordinator	The scope 1 and 2 footprint of the project is drawn up every six months on the basis of the data supplied in line with the selected emissions inventory method	Six-monthly report
Assess completeness of recorded energy flows	PM + Sustainability Coordinator	Six-monthly checks are made to see if any changes have happened in the energy flows.	Six-monthly report

Communicate footprint and reduction measures	Sustainability Coordinator	Every six months, the footprint and progress of the project specific reduction measures are included in the semi-annual report and this is also communicated to the project team by the project manager.	Six-monthly report
Carry out an energy audit	Sustainability Coordinator	An internal audit is conducted annually for each project (if the project runs > 6 months)	Internal audit report

## 5.2 EMISSIONS INVENTORY FOR PROJECTS WITH CO<sub>2</sub>-RELATED AWARD ADVANTAGE

A separate emissions inventory will be prepared as follows for each project with a CO<sub>2</sub> -related award advantage:

The following energy flows from the emissions inventory are applicable within SBE, on projects:

- Fuels from transportation means (diesel and gasoline)
- Energy generation (gas & electricity)
- Energy for electric cars

If a project with CO<sub>2</sub>-related award advantage is awarded to SBE, the relevant energy flows for the project are first determined. It is then considered how each energy flow can be quantified. The following method is used here:

- For fuels related to transportation, the quantities per energy carrier are determined, if possible, based on invoices (costs passed on to the customer).
- If this is not feasible, the option of monitoring the quantities per energy carrier will be examined.
- If this is not feasible, we will estimate based on consumption indices (e.g. emissions travel from company car to office - number of hours logged, distance commuted)
- The allocation key for projects is based on the portion of turnover that the project represents.

## 5.3 MEASURES PROJECTS

Since there is no difference in SBE's scope I and II emissions and energy consumption for the different types of projects for which SBE conducts study work, a fixed set of measures is defined for all projects, which in principle applies to all projects (i.e. also to those without an award advantage):

Measure	Target date	Person responsible	Monitoring
At least 50% of the turnover in design assignments has a demonstrable focus on CO <sub>2</sub> reduction.	December 2026	BDM & KM sustainability + PM	SPIRIT/ ECI for projects representing at least 50% of turnover

CO <sub>2</sub> reduction is a fixed agenda item in periodic consultations with all clients	December 2026	BDM & KM sustainability + PM	Ditto SPIRIT & ECI → thereby comes into play
Knowledge and attitude of staff with regard to CO <sub>2</sub> reduction in projects: Between 25% and 75% of engineers / designers / project leaders have completed a course with a demonstrable focus on the importance and materiality of CO <sub>2</sub> reduction and associated design methods	December 2025	BDM & KM sustainability + PM	ERP + attendance braintables
Subcontractors and/or suppliers that hold CO <sub>2</sub> awareness certificates will be taken into account in the selection procedure for subcontractors and/or suppliers.	December 2026	Sustainability Coordinator + PM + buyer	ERP
Meetings take place online as much as possible. Travel to project sites / meetings is done by public transport or with zero CO <sub>2</sub> emission vehicles	December 2025	Project Team + PM	Climate neutral company fleet

If these measures cannot be applied in a specific project, this choice will be substantiated. These standard measures for projects are communicated to the PMs so that they are definitely implemented in all projects.

This list is monitored annually and updated as needed.

## 6 CHECK

### 6.1 MONITORING

This energy management action plan was prepared according to the ISO 50001 and ISO 14064-1 standards. This action plan systematically assesses energy consumption and identifies and updates significant energy flows. Reduction measures are formulated, planned and implemented. The outcome of these measures is periodically assessed. Objectives are also updated and communicated annually. Management is also informed of this follow-up during sustainability meetings.

### 6.2 ORGANIZATION AND ENERGY MANAGEMENT

We set up a compact energy management system with the aim of monitoring, following up and continuously improving energy efficiency in order to reduce our energy needs and reduce our CO<sub>2</sub> emissions. To do this, we follow Deming's well-known plan -do-check-act cycle.

Periodically we go over the step-by-step plan below:

#### 6.2.1 PLAN

##### 6.2.1.1 Step 1: Identification and assessment of energy aspects

Energy data will be collected by SBE annually. Via the excel template, SBE will calculate the CO<sub>2</sub> footprint and make an overview of the footprint compared to previous years.

##### 6.2.1.2 Step 2: Objectives and programs related to energy

The plan of approach includes our reduction objectives. The objectives are evaluated, adjusted as necessary, and any additional measures are identified, based on the report resulting from Step 1. The measures are discussed with management and planned.

#### 6.2.2 DO

##### 6.2.2.1 STEP 3: Implementation of measures

The defined measures are implemented as planned. The final responsibility for this rests with management.

#### 6.2.3 CHECK

##### 6.2.3.1 Step 4: Monitoring

Progress of the implementation of the measures is monitored semi-annually by discussing it at the sustainability meeting. The final responsibility for this rests with management. Follow-up is recorded in a progress report.

## 6.2.4 ACT

### 6.2.4.1 Step 5: Deviations, corrective and preventive measures

Deviations in energy consumption, sudden increases or decreases are recorded and explained in the memorandum of electricity and gas consumption prepared by a colleague from the electromechanics team and is also discussed in the management review. Corrective and preventive measures are added to the Plan of Approach based on this.

**Internal audit** are also conducted annually to review the progress of the energy management system and the operation of the CO<sub>2</sub> Performance Ladder system (see 6.4 Internal audit).

The following items are hereby verified:

- Report of the collected data
- Realization of reduction objectives
- Progress of implementation of reduction measures
- New improvement opportunities related to CO<sub>2</sub> reduction
- Timeliness and effectiveness of the CO<sub>2</sub> reduction plan
- Effectiveness of communication on CO<sub>2</sub> reduction
- Results of participation in (sector or chain) initiatives.

Finally, a **management review** also takes place at least annually. The following items are used as input for this purpose:

- Findings from internal audits (and stage 1 audit of a Certifying Body)
- The status of follow-up measures from previous management reviews
- Recommendation for improvement
- Sudden changes in electricity and gas consumption (EM memorandum)

The output of the management review consists of decisions and resulting measures regarding

- improvement of the effectiveness of management systems and associated processes
- analysis of the likelihood of meeting previously published reduction objectives.

## 6.3 LEGAL COMPLIANCE AND OTHER REQUIREMENTS

The compliance audits under the ISO -14001 management system, the annual audit of the energy management action plan, internal audits and the external audit and management review, ensure that the following documents are checked on a regular basis:

- Legal requirements
- Progress of objectives and deduction measures
- Energy management action plan
- Energy policy
- Documentation and records

## 6.4 INTERNAL AUDIT

An internal audit plan has been created to verify that our implemented management systems are efficient and effective. An annual (separate from internal audits ISO 14001/9001) internal audit is being held for the CO<sub>2</sub> Performance Ladder.

During these audits we check if we are achieving what we have defined in our strategy, is each employee still pursuing the right objective and are we using the right tools to do so? Are we controlling what we need to control or are we missing the mark completely? Is sufficient guidance provided when someone takes on a new position or mandate? Do we always consider the risks and take full advantage of the opportunities?

Within SBE, there are 3 employees who are authorized to conduct internal audits. Since we have a new quality coordinator, the previous quality coordinator will also conduct the internal audits. Doing so avoids the internal auditor assessing (his/her) own work.

## 6.5 DEVIATIONS, CORRECTIVE AND PREVENTIVE MEASURES

Objectives and reduction measures are reviewed annually. If it appears that the measures taken are not producing the desired results, the objectives and measures can be adjusted or, if necessary, preventive and corrective measures can be taken.

When we noticed at the end of 2024 that we were not going to meet the 2025 reduction goal for scope 2, we adjusted the scope 2 targets. More information about the adjustments can be found in the plan of approach.

## 6.6 MANAGEMENT OF REGISTRATIONS

The Sustainability Coordinator collects and archives the registrations for the purpose of energy consumption and CO<sub>2</sub> emissions.

## 6.7 VERIFICATION OF THE EMISSIONS INVENTORY

The 2023 emissions inventory was prepared by SBE. It was not subjected to additional scrutiny by an accredited or authorized certification body.

## 6.8 UNCERTAINTIES

The results from the emissions inventory are best interpreted with a margin of uncertainty because assumptions are sometimes made due to practical limitations. We expect these assumptions to have little impact on the figures presented in the emissions inventory, however.

1. The data we receive through lease plan concerns the total fuel consumption by the cars. It is practically impossible to distinguish between private and business kilometers here. For this reason, the entire fuel consumption of the fleet is included in the calculation.
2. Leaseplan also informed us that not all home charging sessions are not yet displayed in the overview available in the fleet tool.

3. In the case of rented offices, of which we didn't have our own bills, the consumption of the entire office building (or complex) was always passed on by the building owner. Consumption was therefore calculated based on the rented office area. This may vary a bit from the actual consumption.
4. For two of the leased offices, we didn't get any data input. Therefore, we did an estimate based on consumption from previous years or of other offices.

Furthermore, we would also like to emphasize that 2021 still was an extraordinary year because we still had a lock down that year. Consumption in the office was lower than in a normal year and emissions from company cars were lower due to mandatory home office as no commuting took place. We therefore decided to change the base year to 2022, since this is a more reliable base year and is the first "normal" year since the beginning of the calculations. This turned out to be a good estimation, since the total carbon footprint decreased in 2023.