

PLAN OF APPROACH, INCLUDING REDUCTION OBJECTIVES

CO₂ PERFORMANCE LADDER

VERSION 4.1
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1 INTRODUCTION

After certifying its ISO 14001 management system, SBE wanted to focus even further on CO₂ reduction. Various actions have already been taken regarding CO₂ reduction, but with the help of the CO₂ Performance Ladder we wanted to structurally embed these reduction initiatives in our business operations.

This plan of approach provides an overview of how the requirements defined in the CO₂ Performance Ladder manual 3.1 will be met. The four pillars will be briefly discussed one after the other.

1.1 DESIGN AND SCOPE

SBE is already ISO 9001:2015 and ISO 14001:2015 certified. The measures taken to meet the requirements for level 3 of the CO₂ Performance Ladder are also safeguarded in these management systems.

SBE has developed a method to structurally monitor and evaluate the reduction measures (see ISO 14001).

As far as stakeholders in our CO₂ Performance Ladder are concerned, these are mainly clients who can make demands on SBE's performance in terms of CO₂ emissions during projects. A more detailed explanation is provided in the communication plan.

2 DESCRIPTION OF THE ORGANIZATION

2.1 COMPANY PRESENTATION

SBE combines years of expertise with youthful creativity to create innovative engineering and electromechanical designs for domestic and international clients. This is how we work with governments, contractors and other clients to build tomorrow's world in a sustainable way. Our team of more than 220 enthusiastic engineers, landscape architects and BIM designers and with +30 years of experience under our belt, make SBE a strong and reliable partner on the national and international market. We focus on five core activities with creative social imagination and solid process management: hydraulic engineering, civil engineering & infrastructure, urbanism & design, industrial structures & buildings and electromechanics. To do this, SBE effortlessly changes hats: from integral designer of building structures to project manager from the feasibility phase to acceptance. More information is available at <https://sbe-engineering.com/nl/>.

2.2 ORGANIZATIONAL BOUNDARY

2.2.1 SIZE OF THE ORGANIZATION

SBE's total CO₂ emissions were less than 500 tons in the years 2016, 2020 and 2021. According to the definition of paragraph 4.2. from the CO₂ Performance Ladder manual 3.1, this means that SBE was then classified as a small organization. In 2022 our emissions were equal to 508 tons, which means we no longer classify as a small organization. But in 2023, we were able to reduce our CO₂ -emissions again to 480 ton of CO₂, meaning SBE is classified as a small organization again.

We want to emphasize that due to the Covid-19 crisis and mandatory home office, the 2020 footprint was smaller than what it would normally have been. This is also reflected in the numbers of 2021. 2021 was also still not a 100% reliable year due to (to a lesser extent but still) lock downs). Therefore, when we received the results from the carbon footprint of 2022 we adapted the reference year to 2022.

2.2.2 ORGANIZATIONAL BOUNDARIES

The SBE organizational boundaries are determined according to the GHG protocol method using the control approach.

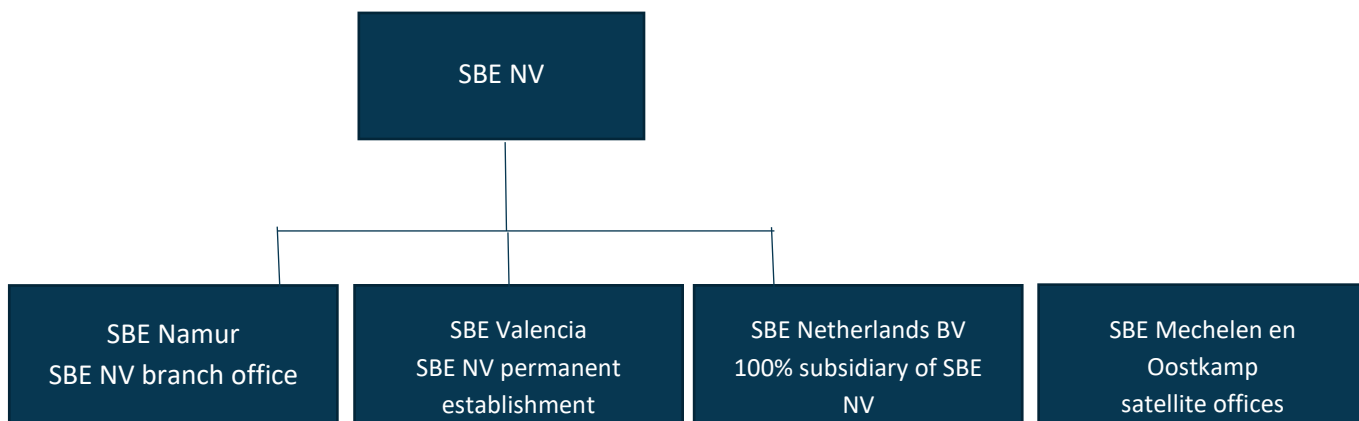


Figure 1: SBE organizational chart

The organization consists of SBE NV, the SBE Namur branch office, the SBE NV permanent establishment in Valencia and SBE Netherlands BV, the subsidiary of SBE NV and two small satellite offices Oostkamp and Mechelen.

The roots of our family company are in Sint-Niklaas, which is also where the head office is still located. A branch office was opened in Namur in 2017 to better meet the needs of the Walloon and French markets. The subsidiary, SBE Netherlands BV, was established in August 2020 to better serve the Dutch market as well. The SBE Netherlands office is located in Rotterdam. Finally, in December 2020, a permanent establishment was established in Spain, Valencia to acquire more BIM profiles. In 2023 we opened two small satellite offices in Mechelen and Oostkamp, Belgium to reduce the commutes and emissions from colleagues of those parts of Belgium but also to attract new engineering profiles. In

September 2024, SBE opened its own SBE café, a cafeteria for employees, in the former King George restaurant, across the street from the HQ.

SBE owns 1 business premises, which serves as the head office in Sint-Niklaas. The remaining business premises are rented. In November 2024, the Namur office moved to its current address in the Namur office park (in the same office park as they were situated since 2019). Namur's consumption has therefore been monitored since 2019. SBE Netherlands moved from the Millenium Tower in Rotterdam to the GHG in June 2021, where it subleased from Solarplaza. In October 2022, SBE Rotterdam moved again from the GHG to the Weena Tower, where it is still situated today.

In Q1 of 2021, the Valencia office also switched office buildings.

At the end of 2021, the SBE NV fleet (Sint-Niklaas and Namur) included 121 company cars. SBE Netherlands has a further 2 company cars on the road at present. At the end of 2022, the SBE NV fleet consisted out of 130 company cars (including 10 electric cars) and Rotterdam had 2 cars. At the end of 2023, the fleet counted 140 company cars and Rotterdam had 3 company cars. At the end of 2024, the SBE NV fleet consisted out of 151 company cars (including 65 electric cars) and Rotterdam had 4 cars (2 electric).

2.3 POLICY

Sustainability is one of our major ambitions at SBE. In addition to the social and economic sustainability aspects, this includes our commitment as an organization to minimize our impact on the environment and climate.

In order to gain a better understanding of our energy use and CO₂ emissions, and to better focus on CO₂ reduction, we obtained level 3 certification on the CO₂ Performance Ladder. This is an efficient sustainability tool that organizations use to reduce their CO₂ emissions and it is managed by the *Stichting Klimaatvriendelijk Aanbesteden & Ondernemen* (Foundation for Climate Neutral Procurement and Enterprise (SKAO)).

A brief overview of SBE's sustainability efforts can be found in the Environmental Policy.

2.4 TASKS AND RESPONSIBILITIES

Management formulated ambitious objectives for CO₂ reduction in scope 1. The follow-up and evaluation of these objectives are periodically discussed at the sustainability meetings. The CO₂ management system will be discussed annually in the management review (Jan of each year).

The Sustainability Coordinator is responsible for the interim monitoring of the management system, the reduction measures and objectives.

Subject	Description	Person responsible
Insight and reduction	Collect data and prepare a progress report	Sustainability Coordinator
Communication	Six-monthly communication and keeping the website up to date	Sustainability Coordinator + Marketing & Comm. team
Reduction	Execution of measures	Sustainability Coordinator + Co-CEO
Participation	Check websites about new initiatives	Sustainability Coordinator

Participation	Participate in meetings and lectures	Sustainability Coordinator/ Co-CEO / Knowledge & BDM manager /Project Engineers/PMs
/Internal audit	Annually assess the functioning of the management system	Internal Auditor/Quality Coordinator
Management review	Annually assess the functioning of the system and make adjustments as necessary	Management

Hours have been estimated for the tasks, associated with a budget (excluding membership fees)

Subject	Person responsible	Hour	Total amount
Insight and reduction	Sustainability Coordinator	72	€ 2,500
Communication	Sustainability Coordinator + Marketing & Comm.	16	€ 1,000
Reduction	Sustainability Coordinator + Co-CEO	40	€ 2,500
Participation	Sustainability Coordinator / knowledge and business development manager	16	€ 1,500
Participation	Co-CEO / Project Engineers/PM's	40	€ 4,000
Internal audit	Internal Auditor/Quality Coordinator	8	€ 1,000
Management review	Management	10	€ 5,000

An annual budget of approximately € 17,500 will be available for the above sustainability activities.

2.5 PROJECTS

Because SBE is a service organization that conducts engineering work, almost all of our emissions can be allocated to projects. The small proportion of support services that cannot be directly attributed to the projects is very minor and negligible. If the emissions of 1 project are determined, we do this in proportion to turnover.

2.6 PROJECTS WITH AN AWARD ADVANTAGE

For each project for which a CO₂-related award advantage will be obtained, it will be clear what contribution the project makes to our total emissions and which CO₂ emission sources are most important. Allocation is used in determining the extent of these emissions, i.e. in proportion to turnover.

3 PERSPECTIVE A: INSIGHT

SBE is certified on level 3 on the ladder. This ladder level requires insight into scope I & II emissions and business travel (from scope III). These CO₂ emissions are mapped in the CO₂ emissions inventory prepared by the sustainability coordinator.

The total emissions for 2023 were equal to 480.04 tons of CO₂. As a result, SBE is still considered a small business according to the classification of size categories shown in Manual 3.1. CO₂ Performance Ladder.

The table below shows the CO₂ consumption by scope since 2020 and the charts show the total distribution of scope 1 and 2 and scope 3 (business travel).

	SCOPE I	SCOPE II	Scope III	TOTAL
Tons of CO ₂ 2020	310.83	35.68	13.92	360.44
Tons of CO ₂ 2021	392.17	38.40	10.25	440.81
Tons of CO ₂ 2022	451.85	41.82	14.23	507.90
Tons of CO ₂ 2023	421.43	40.15	18.46	480.04

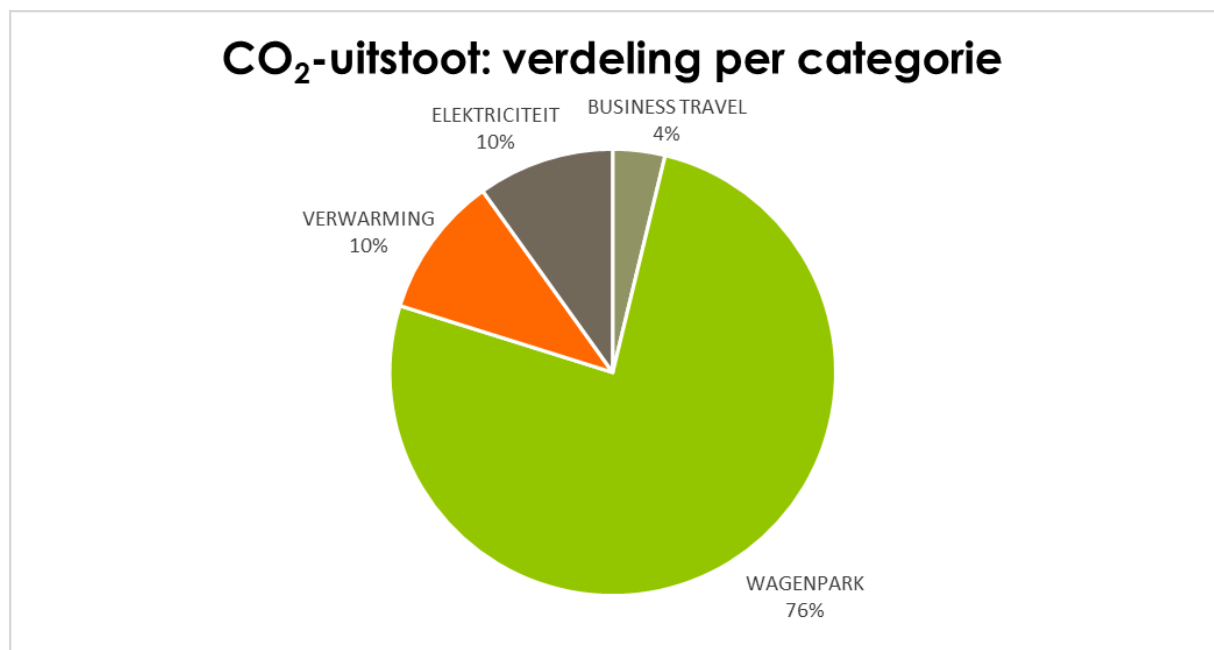


Figure 2: CO₂ emissions 2020 distribution by category

CO₂-uitstoot: verdeling per categorie

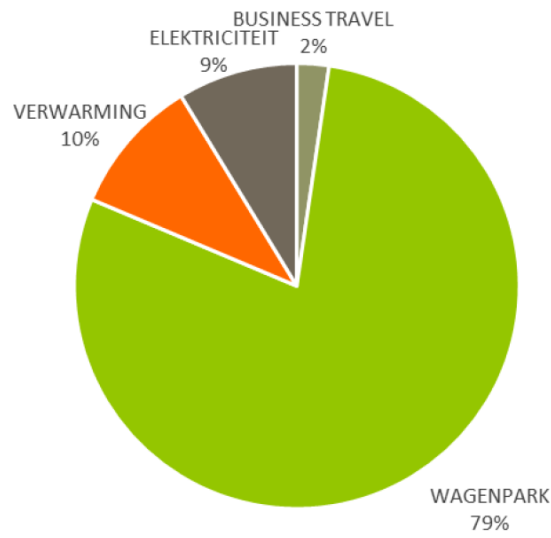


Figure 3 CO₂ emissions 2021 distribution by category

Verdeling per categorie

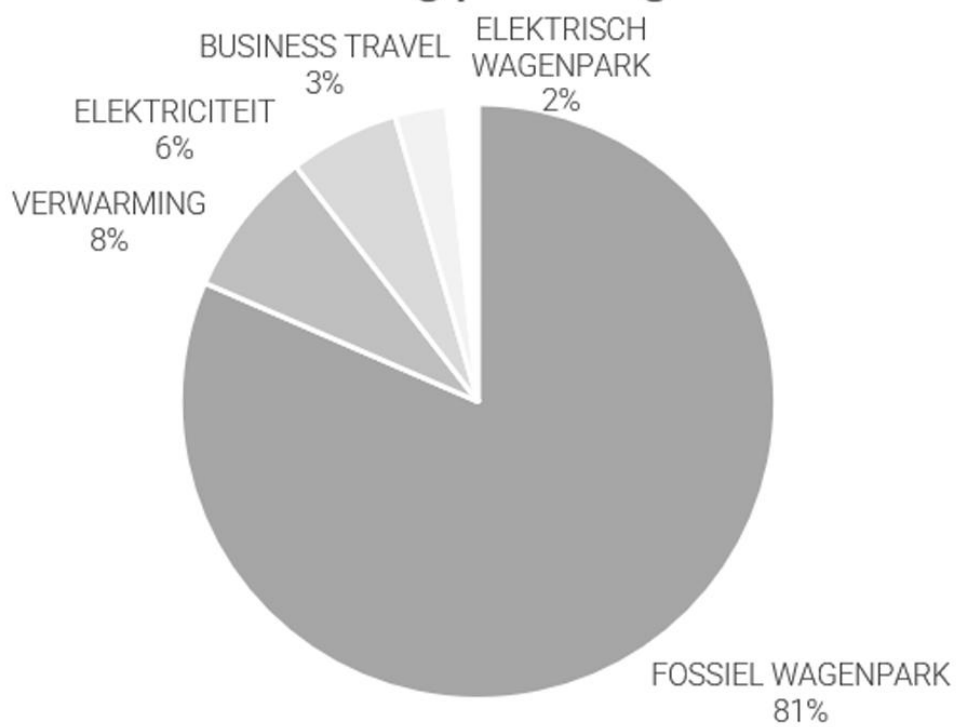


Figure 4 CO₂ emissions 2022 distribution by category

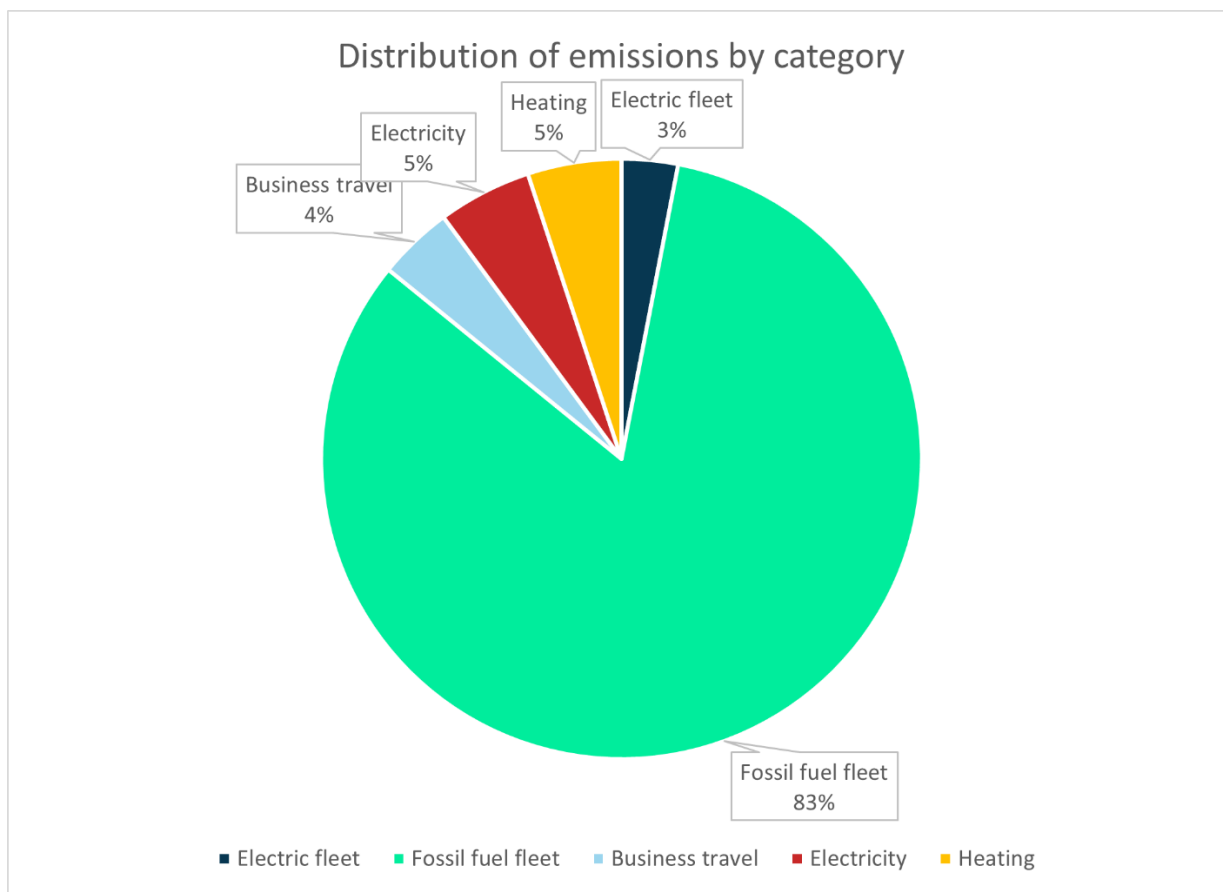


Figure 5 CO₂ emissions 2023 distribution by category

This chart clearly shows that the fleet is still responsible for the vast majority of our CO₂ emissions. That is also why the next section focuses heavily on fleet CO₂ reduction.

More information on data sources and data collection is available in the energy management action plan. For a comparison of the carbon footprints we refer to our website article about the carbon footprint of 2023, the document “evaluation environmental objectives and measures” and our energy management action plan.

4 PERSPECTIVE B: REDUCTION

4.1 INVENTORY OF REDUCTION OPTIONS

An annual review is conducted to determine if there are any new current developments related to reduction of energy consumption that may be relevant to SBE.

In addition, via our jira helpdesk, employees can always add ideas and reduction opportunities can also be collected this way.

4.2 REDUCTION MEASURES

The following reduction measures have already been applied over the years:

- When purchasing / leasing new ICT equipment, we always choose equipment with the energy star label
- When choosing a location for a new office, accessibility by public transport is taken into account as much as possible
- An bi-annual awareness campaign on energy consumption in the office is organized (e.g.: thick sweater day, standby power consumption, temperature regulations etc.)
- CO₂ reduction receives attention in the sustainability part of the onboarding process of all new employees
- During the *Warmste Maand (charity check)*, employees can volunteer for four hours for charity during work hours. Nature programs are also set up for this purpose to improve biodiversity, reduce litter and encourage CO₂ reduction.
- A CO₂ emissions limit for leased cars was defined in the 2020 car policy: for diesel cars this is set at 130 g/km and for gasoline cars at 135 g/km
- In April 2022 we defined in our car policy that all new leasing cars should be electric
- Since 2019, all employees can enroll in a bike leasing program through B2Bike. In this way, we are trying to encourage everyone to bike to work more often
- The tire pressure of the leased vehicles is checked twice a year
- All employees can use public transportation free of charge and company cars are only offered to those who require a company car by virtue of their position (site visits)
- In 2023 we introduced the mobility budget. This is a sustainable and tax-advantaged alternative to the company car
- Structural home office (LT) through the new flexwork policy
- Digital meeting policy to reduce business travel and use of public transportation is encouraged for physical meetings
- An annual action is set up on sustainable mobility (car free workday / more miles more smiles)
- Systematic replacement of lighting with LED lighting in HQ
- Think before you print action to reduce paper consumption
- There is a demonstrable focus on CO₂ reduction for at least 10% of the turnover from design commissions. (SPIRIT)
- Between 5% and 25% of engineers / designers / project leaders have completed a course with a demonstrable focus on the importance and materiality of CO₂ reduction and associated design methods.

- Between 2% and 10% of the research and innovation budget is spent on topics that could also cut carbon emissions
- Lease printers with high energy efficiency
- Installation of solar panels: At least 25% of electricity use is covered by own generation of renewable electricity (via own investment)
- Expansion charging stations to support the electrification of the vehicle fleet
- Minimally 1 charge point per 10 parking spaces + active role in optimising energy management for office/electrical grid(grid-conscious charging)
- The travel policy will be modified with a clause to encourage train use for long distances
- Actively encouragement of employees to carshare via more miles more smiles
- Providing pool cars
- 15% of the fleet (passenger and commercial vehicles, owned or leased) consists of zero emission vehicles.
- The organisation requires travel by train for distances less than 500 km, provided that travel by train from door to door takes less than 150% of the time if travelling by plane

SBE also aims to improve its CO₂ reduction by implementing the following organization-wide measures (these are also defined in the list of measures):

- Pay attention to CO₂ reduction in projects obtained without an award advantage through the SPIRIT / ECI calculations projects and make CO₂ reduction a subject of discussion with large clients during periodic consultations.
- Have engineers undergo training on CO₂ reduction in projects.
- Research and innovation is related to carbon emissions – BDM sustainability
- Switch to green electricity for more than 75% of the electricity used in the Sint-Niklaas office mostly via renewable electricity from our solar panels
- The main subcontractors and suppliers must be able to present a CO₂-awareness certificate. We will be able to monitor this through the ERP.
- Energy saving measures will be implemented structurally
- Accredited measures for energy saving in offices
- We will make at least 10% of all offices gasless
- Net 0 CO₂ goal for 2050
- Printing with low CO₂ footprint
- Monitoring of fuel consumption and providing feedback to drivers every 3 months
- There is a demonstrable focus on CO₂ reduction for at least 50% of the turnover from design commissions. (SPIRIT)
- Between 10% and 20% of the research and innovation budget is spent on topics that could also cut carbon emissions
- Taking CO₂ certificates in consideration during the selection process of suppliers and contractors
- Carpool cars will be electric

All of these measures are listed below by scope:

For measures defined at different levels, we include only the lowest level in the table.

4.2.1 SCOPE 1

Measure	Target date	Person responsible	Estimated CO ₂ reduction	Monitoring
At least 10% of all offices are gasless	December 2026	Management/Facilities Coordinator/EM team / region managers	2% of total emissions	Bills
Organization has a net 0 CO ₂ by 2050 target and an implementation pathway with actions and measures, for scope 1, 2 and business travel	January 2030	Management / sustainability coordinator	All emissions	Carbon footprint
Monitoring of fuel consumption and providing feedback to drivers every 3 months	December 2025	Fleet / sustainability coordinator	1% of total emissions	Leaseplan / fleet emissions
All poolcars run on renewable fuels, natural gas or are zero CO ₂ emission.	December 2027	Fleet / sustainability coordinator	0,5% of total emissions	Leaseplan

4.2.2 SCOPE 2

Measure	Target date	Person responsible	Estimated CO ₂ reduction	Monitoring
Organization has a net 0 CO ₂ by 2050 target and an implementation pathway with actions and measures, for scope 1, 2 and business travel	January 2030	Management / sustainability coordinator	All emissions	Carbon footprint
Switching to a green power contract (HQ)	Dec 2027	EM & Management	5% of total emissions	Carbon footprint & bills

4.2.3 SCOPE 3

Measure	Target date	Person responsible	Estimated CO ₂ reduction	Monitoring
Organization has a net 0 CO ₂ by 2050 target and an implementation pathway with actions and measures, for scope 1, 2 and business travel	January 2030	Management / sustainability coordinator	All emissions	Carbon footprint

4.2.4 SCOPE 3 MEASURES OTHER THAN BUSINESS TRAVEL (LEVELS 4 AND 5)

Measure	Target date	Person responsible	Estimated CO ₂ reduction	Monitoring
There is a demonstrable focus on CO ₂ reduction for at least 50% of the turnover from design	December 2026	BDM & KM Sustainability + PM	10% in projects themselves	Excel SPIRIT + ECI Project team calculates environmental impact by choosing different design solutions, for example
CO ₂ reduction is a fixed agenda item in periodic consultations with all clients	December 2026	BDM & KM Sustainability + PM	2% in projects themselves	Whether this will be applied: ERP / Curieus (under construction)

Between 25% and 75% of engineers / designers / project leaders have completed a course with a demonstrable focus on the importance and materiality of CO ₂ reduction and associated design methods	December 2025	Management / BDM & KM Sustainability / Team Leaders	1% in projects themselves	ERP: training and presence internal braintables
Between 10% and 20% of the research and innovation budget is spent on topics that could also cut carbon emissions	December 2025	BDM & KM Sustainability	5%	BDM sustainability
The selection process for subcontractors and/or suppliers takes account of the fact whether subcontractors and/or suppliers possess a carbon certificate.	December 2026	Sustainability Coordinator + PM + buyer	3% in the chain	ERP suppliers
When outsourcing printing, the organisation asks about the CO ₂ footprint of the printing and for possible alternatives with a lower CO ₂ footprint	July 2024	Marketing department	0.5% in the supply chain	Mails Marketing and bills

4.3 PROJECT REDUCTION MEASURES

Since there is no difference in emissions and energy consumption for the different types of projects, a fixed set of measures are defined for all projects, which in principle applies to all projects:

Measure	Target date	Person responsible	Monitoring
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There is a demonstrable focus on CO ₂ reduction for at least 50% of the turnover from design	December 2026	BDM & KM Sustainability + PM	SPIRIT and ECI calculated for projects representing at least 50% of turnover
CO ₂ reduction is a fixed agenda item in periodic consultations with all clients	December 2026	BDM & KM Sustainability + PM	Ditto sustainability score → thereby comes into play
Between 10% and 20% of the research and innovation budget is spent on topics that could also cut carbon emissions	December 2025	BDM & KM Sustainability	BDM sustainability
Subcontractors and/or suppliers that hold CO ₂ awareness certificates will be taken into account in the selection procedure for subcontractors and/or suppliers.	December 2026	Sustainability Coordinator + PM + buyer	ERP

If these measures cannot be applied in a specific project, this choice will be substantiated.

This list is monitored annually and updated as needed.

4.4 LIST OF MEASURES AND RELATIVE POSITION

The measures summarized above are derived from SKAO's list of measures that indicates which measures have already been met and which measures are being pursued. Only relevant measures (that aren't implemented yet) were included in the list.

By December 2023, we **implemented 40 measures from the list**. In that respect, we see ourselves as a mid-tier player compared to the sector peers and we are well on our way, but we still have a long way to go.

The table below provides an overview of the category in which our planned measures fall.

2021

MEASURE	CATEGORY A	MEASURE	CATEGORY A
Advice	3x	3x	1x
Offices	4x	3x	
Organizational policy	2x	1x	1x
Persons - mobility	2x	1x	2x
TOTAL	11	8	4

2022

MEASURE	CATEGORY A LAGGARD	CATEGORY B MID-TIER PLAYER	CATEGORY C LEADER
Advice	3x	3x	1x
Offices	5x	4x	1x
Organizational policy	2x	2x	2x
Persons - mobility	3x	1x	1x
TOTAL	13	10	5

2023

MEASURE	CATEGORY A LAGGARD	CATEGORY B MID-TIER PLAYER	CATEGORY C LEADER
Advice	1x	4x	1x
Offices	1x	2x	2x
Organizational policy	1x	1x	2x
Persons - mobility	1x	2x	1x
TOTAL	4	9	6

2024

MEASURE	CATEGORY A LAGGARD	CATEGORY B MID-TIER PLAYER	CATEGORY C LEADER
Advice	0x	4x	1x
Offices	0x	1x	0x
Organizational policy	1x	1x	1x
Persons - mobility	1x	0x	1x
TOTAL	2	6	3

Based on this table of planned measures, it appears that SBE is currently seen as a mid-tier player because it has the most number of measures defined in this category.

4.5 AMBITION LEVEL AND GOALS

Because we see ourselves as a mid-tier player (a.k.a. planned measures), we want to be ambitious relative to our sector peers. We will therefore mainly try to reduce emissions in scope 1, as the vehicle fleet accounted for 81% of our total emissions in 2022. SBE is a growing organization and therefore we relate this objective to the number of employees.

We want to achieve this reduction through measures such as:

- Electrification of the fleet. Reduce CO₂ emissions from scope 1 emissions each year per employee (10% - 25%- 50%-60% respectively) compared to base year 2022.

- For scope 2 + 3, we want to switch to green electricity (generated with our solar panels) for the office in Sint-Niklaas, in order to reduce the CO₂ emissions of the scope 2 emissions each year (respectively 10% - 15%- 20%) compared to base year 2022. However, we do expect electricity consumption to rise in the coming years, as more EVs will be leased and employees will also be able to charge their electric company cars at home and in the office. If they use gray power at home, there will be a substantial increase in scope 2 emissions. On top of that, the purchased electricity will need to be green in order to achieve the set goals.

For business travel we want to replace short air travel with train travel and encourage employees to use public transportation for work-to-work trips whenever possible. It should be noted, however, that unavoidable air travel may cause emissions to rise.

We realize that 2020 was an exceptional year because of the Covid-19 crisis and that the actual CO₂ emissions of a normal year would be higher than these figures. 2021 was also not a representative year, so 2022 is now our new base year.

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 2021)

Scope	Reduction relative to 2021 per FTE			
	2022	2023	2024	2025
Scope 1	10% - Not achieved	15%	30%	50%
Scope 2	-	15%	30%	50%
Scope 3 (business travel)	1% - Not achieved	2%	3%	4%

Adapted reduction goals (incl. new base year 2022)

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

Reduction goals 2024 - 2026

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

The scope 2+3 reduction targets were to ambitious formulated. The solar panels only generate 1/3 of our total consumption in the HQ. We therefore need to purchase green electricity instead of the electricity mix we are currently purchasing.

In concrete figures, this translates as follows:

In 2020, the emissions from SBE were equal to 360.44 tons of CO₂. In 2020, there were 140 FTEs working at SBE (on average). This corresponds to 2.57 tons of CO₂ per FTE.

Emissions by scope in 2020:

Scope 1: 310.83 tons CO₂

Scope 2: 35.68 tons CO₂

Scope 3: 13.92 tons CO₂

In 2021, the emissions for the whole company were equal to 440.81 tons of CO₂. In 2021, there were 170.75 FTEs working at SBE (on average). This corresponds to 2.58 tons of CO₂ per FTE. Despite total emissions increasing in 2023, emissions per FTE remained more or less the same.

Emissions by scope in 2021

Scope 1: 392.17 tons CO₂

Scope 2: 38.40 tons CO₂

Scope 3: 10.25 tons CO₂

2022

In January 2023, we already made an estimated calculation of the emissions of our fleet in 2022. In 2022, the emissions of the fleet were +- equal to 414.43 tons CO₂. This is an increase of 66 tons CO₂ compared to the new base year 2021 (fleet 2021 = 348.38 tons). This equals 2.04 tons CO₂ per FTE in 2021 and 2.21 tons CO₂ per FTE in 2022. This is an increase of 8%. The original goal of a 10% decline 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 adapted the scope 1 reduction goals.

Final:

Scope 1: 451.85 tons CO₂

Scope 2: 41.82 tons CO₂

Scope 3: 14.23 tons CO₂

Reduction goals (base year 2022) :

Scope	Reduction compared to 2022 (max. tons of CO ₂)			
	2023	2024	2025	2026
Scope 1 (tons CO ₂)	406.66 → 421.43 maar per FTE wel gehaald (16% ipv 10%)	338.89	225.92	180.74
Scope 2 + 3 (tons CO ₂)	50.45 → 58.61 → per FTE 6% ipv 10%	50.45	47.6	44.84

5 PERSPECTIVE C: TRANSPARENCY

The internal and external communication measures are described in the communication plan.

6 PERSPECTIVE D: PARTICIPATION

SBE participates in various initiatives to achieve CO₂ reduction. These are further described in the document: overview of initiatives.