CO₂ Strategy & Execution Report 2023

January 01, 2022 until December 31, 2022



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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, Maarten van Brussel. This report summarises the CO₂ reduction policy. It provides a description of the organisation and the calculated emissions. Next to that reduction measures, reduction targets and the progress of Voys will be discussed, as well as the participation in sector and chain 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 Devhouse Spindle. 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 selfmanaging. 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 het Social Impact circle to inspire colleagues to take action in the area of sustainability.

2.2. Responsible

Name Actors

Voys Responsible: Maarten van Brussel

2.3. Energymanagement 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	Captain Planet	February, September
		Kwadraat		
Car fleet:	Liters	Reports/ fuel- and	Captain Planet	February, September
- Diesel	kWh	charging cards		
- Gasoline				
- Electricity				
Electricity	kWh	Meter readings Het	Captain Planet	February, September
- Offices		Kwadraat		
- Communal areas				
office building				
Business travel	Euro	Declarations	Finance	February, September
	Kilometers			

Table 1: responsibilities data

2.4. Base year

Naam Default reference year

Voys 2019

2.5. Reporting period

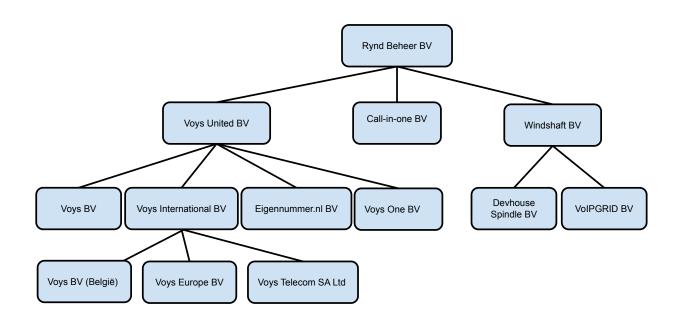
The period this report is about is from January 01, 2022 until December 31, 2022.

2.6. 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. (38,95 FTE)
 - Voys International B.V.

Voys B.V. (België)

Voys Europe B.V.

Voys Telecom SA Ltd (13,00 FTE)

- Voys One B.V. (10,25 FTE)
- EigenNummer.nl B.V.
- Windschaft B.V.
 - Devhouse Spindle B.V. (55,55 FTE)
 - VolPGRID B.V.
- Call-in-one B.V.

Name	Description	Consolidation percentage
Voys location		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.:

Apart from Voys SA Ltd, there are no physical offices outside the Groningen office. This
means that the address of Voys B.V. (Belgium) in Belgium is of an administrative nature
only. There is no physical office in Belgium from which work is done and therefore no CO
emissions occur. The activities of Voys Belgium are carried out from the office in Groningen
and these are included.

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:

- There is an entity added in the structure, Call-in-one B.V. This entity has no CO₂ emissions.
- South Africa was in 2021 owned for 50% and now for 100% by Voys International B.V.

3.4. Statement organisation size

Voys' total CO₂ emissions in the year 2022 are 44 tonnes of CO₂. Of this, 33 tonnes come from use of offices and business premises. This puts Voys in the small organisation category in terms of CO₂ emissions (see next page).

	Services	Construction
Small organisations	Total CO ₂ emissions do not	Total CO2 emissions from
	exceed (\leq) 500 tonnes per	the offices and business
	year.	premises do not exceed
		(\leq) 500 tonnes per year, and
		total CO ₂ emissions from
		all construction sites and
		production locations do not
		exceed (\leq) 2,000 tonnes per
		year.
Medium organisations	Total CO ₂ emissions do not	Total CO ₂ emissions from
	exceed	the offices and business
	(\leq) 2,500 tonnes per year.	premises do not exceed
		(≤) 2,500 tonnes per year,
		and total CO ₂ emissions from
		all construction
		sites and production
		locations do not exceed (\leq)
Large organisations	Total CO2 emissions exceed	10,000 tonnes per year. Total CO ₂ emissions from the
	(>) 2,500	offices and premises exceed
	tonnes per year.	(>) 2,500 tonnes per year,
		and total CO ₂ emissions from
		all construction sites and
		production locations exceed
		(>) 10,000 tonnes per year.

Table 2: 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 2022.

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 CO₂ emissiefactoren.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 2022 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

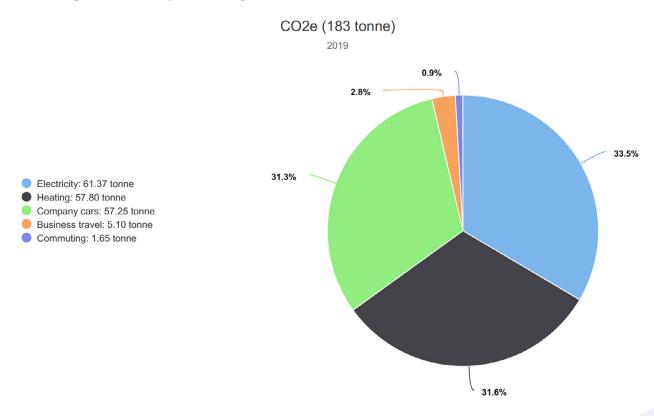
The results presented should be seen as the best estimate of actual values. Almost all data used to calculate the CO₂ footprint are based on invoices and/or actual measured numbers. As a result, the margin of uncertainty is very small. However, there are still some uncertainties. These are described 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.
- 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 2022, 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. We missed electric charging of one person of the year 2020, 2021 and 2022, this is added in \$2 2022.
- Flights: the kilometers flown are a realistic approximation of the actual kilometers flown.

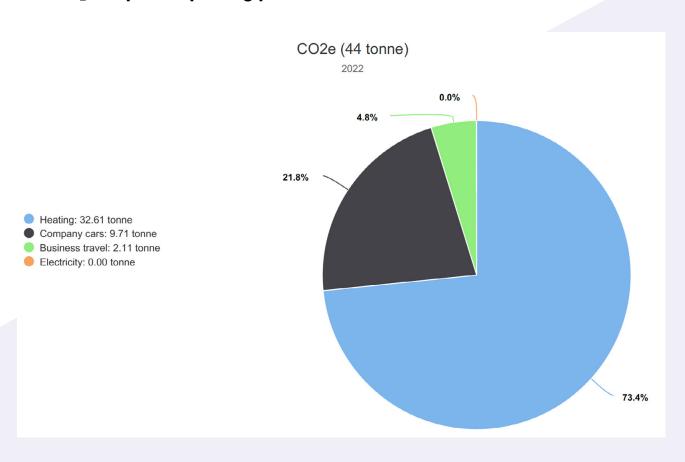
 The following calculator was used for this purpose: https://nl.distance.to/. The information was obtained by checking the invoice or reservation for the booked flights.
- Public transport: business kilometers were made in 2022. In principle, all distances were travelled by train on green electricity, however, we chose to approach these kilometers conservatively and take an average, which results in low CO₂ emissions.

5. CO₂ emissions

5.1. Footprint base year scope 1 & 2: 2019



5.2. CO₂ footprint reporting period: 2022

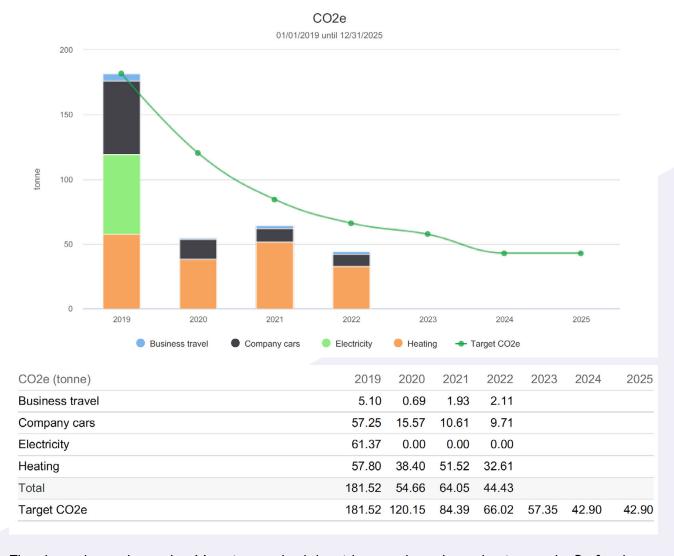


5.3. Reduction goals

Target CO2e Location Voys

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%

5.4. Progress reduction goals



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. However, it is expected that the emissions will increase as the effects of corona fade and society changes is that regard.

5.4.1. Business travel

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

5.4.2. Company cars

The emissions of the vehicle fleet have been reduced with 1 tonne 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 with 86.000.

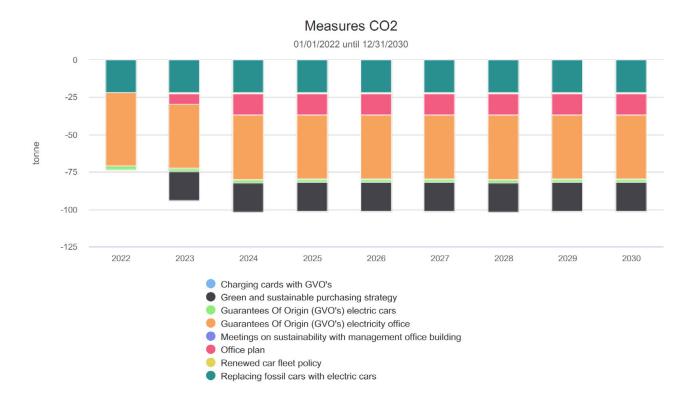
5.4.3. Electricity

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

5.4.4. Heating

Due to investments made in the heating system by the management of the office building, the emissions reduced with 18,9 tonnes CO₂

5.5. Progress reduction goals



5.5.1. 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.
- Renewed car fleet policy: at the moment two poolcars are present at the office. However, the use of the cars is low. Therefor we plan on selling these cars and instead focus on public transport or hiring a car if necessary.
- 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 outweighs the benefits.
 Furthermore, we are looking into a charging system that will guarantee GVO's automatically
- 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 in 2022.

- New electric cars: the fossil-powered cars in the fleet are increasingly 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 to the education options at the company.
- Office plan: due to the fact that more colleagues are working from home, we have merged our seperate office areas into one in 2023. This will lead to a reduction in emissions for the comming year.
- Green and sustainable purchasing strategy: the strategy has been set-up and starts to show it's effects on the purchasing behaviour of colleagues.
- Set-up planeteers: the planeteers 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.

5.5.2. Measures in detail

Meetings on sustainability with management office building (Approved)

o.a. Vervangen CV.

Responsible Maarten van Brussel **Registrator** Maarten van Brussel

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)

o.a. Vervangen CV.

Responsible Maarten van Brussel

Registrator Maarten van Brussel

Effects

GaugesKindEffect starts onEffectVoys/Cars gasolineRelative to: 201901/01/2020-60%

Charging cards with GVO's (Approved)

Responsible Maarten van Brussel

Registrator Maarten van Brussel

Stopped on 11/14/2022

Effects

GaugesKindEffect starts onEffectVoys/Cars electricityRelative to: 202110/01/20220%

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

Compensation for grey electricity in charging electric cars

Responsible Maarten van Brussel **Registrator** Maarten van Brussel

Effects

GaugesKindEffect starts onEffectVoys/Cars grey electricityRelative to: 201901/01/2022-100%

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

ResponsibleMaarten van BrusselRegistratorMaarten van Brussel

Effects

Gauges Kind Effect starts on Effect

Voys/Electricity office (grey) Relative to: 2019 01/01/2020 -100%

6. Initiatives

Voys Nederland CO₂ Neutraal

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

Methodologies	Start date	End date
CO2	03/11/2021	
Participation		
	undation focuses on inspiring participants, ir ustainable network. During the meetings, the c.	_
Subject		
Various topics on CO ₂ reduction	and sustainable business will be discussed	during the meetings.
Results		
There are records of the meeting	s from which there is active participation in t	this initiative.