



# Management review CO<sub>2</sub> management system 2025

Renewi Europe B.V.



**CO<sub>2</sub>-PRESTATIELADDER<sup>©</sup>**

<b>For the period:</b>	Full Financial Year 2025
<b>Date:</b>	16.01.2026
<b>Version:</b>	2.0
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<b>Status:</b>	FINAL
<b>Date of authorization:</b>	16.01.2026
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## 1 | Introduction

### 1.1 | Purpose of this report

**This report summarizes the input and output of Renewi Group's CO<sub>2</sub> management system, focusing on the Commercial Waste NL, Commercial Waste BE, Mineralz & Water, and Specialities divisions under Renewi Europe B.V. for the CO<sub>2</sub> Performance Ladder.**

In line with ISO requirements, the report has two parts, covered in two documents:

1. Performance – including boundary description, CO<sub>2</sub> profile, energy analysis, and initiatives to reduce emissions and energy use.
2. System evaluation – assessing the effectiveness of the management system.

This document covers the system evaluation, including data management quality, information distribution, reduction governance, and improvement actions.

The review evaluates FY25 and assesses whether the management system supported achievement of CO<sub>2</sub> reduction targets. System performance feedback is shared internally after each data cycle via presentations and email, with additional discussions in the past two years driven by CSRD preparation. One system evaluation report is published annually in a CO<sub>2</sub> Performance Ladder-compliant format.

Renewi qualifies as a large organization under SKAO definitions.

Thousand separator has been noted as a comma (,) and decimal places are preceded by a period (.)



## 2 | Executive summary

During FY25, in line with the changes:

- de-listing of Renewi from stock exchange;
- change of CEO and appointment of new statutory directors;
- changes to Executive Leadership Team, including the appointment of Chief Transformation Officer (CTO), Chief Operations Officer (COO) and dissolution of the separate position of Strategy director, the organizational system in which CO<sub>2</sub> performance was monitored and improved underwent multiple changes. This may show up in further adjustment to the responsibilities over the upcoming year.

The emissions-related sustainability strategy sits within the remit of the CTO, with oversight from the Group Sustainability Strategy function and the sustainability teams within the divisions. The current reporting structure is a matrix with different executive management reporting lines, which is planned to be centralized going forward.

Emissions-related sustainability reporting—covering both financial and non-financial disclosures—falls under the CFO, overseen by the Director Group Finance and the Group Head of Financial & Sustainability Reporting.

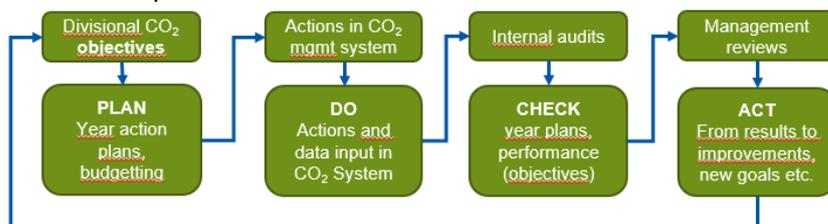
Group-level functions provide coordination, methodological oversight, and quality management for consolidated emissions data, while divisions retain responsibility and accountability for division-specific data, reduction levers, and carbon reduction plans. This includes ownership of operational initiatives and progress tracking within each division. In line with the governance model and centralization plans of the Group, the scope of the Decarbonization Program Manager has recently been expanded beyond the Commercial Waste division to also include the Specialities and M&W divisions, supporting alignment and knowledge sharing across the Group.

Key organizational and governance developments in FY25/FY26 are expected to strengthen the Group's ability to deliver on its sustainability targets. These include:

- Ongoing consideration of an Energy Manager role and closer coordination between operational, sustainability, and financial control stakeholders.
- Broader alignment of decarbonization and selected sustainability KPIs at Group level, while maintaining divisional ownership of operational levers.
- Increased involvement of the centralized Group Financial Control function in the preparation and quality review of operational data, enabling closer reconciliation between CO<sub>2</sub> reporting and financial reporting and supporting a gradual alignment of reporting boundaries over time.
- Continued engagement between Executive Leadership and sustainability governance to ensure strategic alignment and effective steering.

### 3 | Management system

Renewi does not hold a separate management system for its monitoring and governance of energy and carbon footprint. Both are parts of the same strategic objective and are therefore addressed by the common process.



The process is further elaborated in the GHG emissions Scope 1 and 2 reporting manual. It is however discussed as of FY26 that a separate role of an energy manager might be needed, which would then mandate a separate governance system. In any case, the sources of data should remain centralized and aligned with financial accounting sources.

#### 3.1 | Roles and responsibilities

The table below helps mapping the CO<sub>2</sub> Prestatieladder's steps and requirements to Renewi environment.

	Frequency	Moment in year	Group Sust. Reporting	Group Sust.	Divisional Sust.	Division's Managing Directors /Financial Directors	Communications department
<b>Insight</b>							
Collect emission and energy inventory data	semi-annually	Oct/April.			X		
Peer review on emission and energy inventory	semi-annually	Nov/May	X				
Prepare emission and energy inventory report and insights	semi-annually	Nov/May	X		X		
Approval of emission and energy inventory	semi-annually	Nov/May			X		
<b>Reduction</b>							
Adjust and approve CO <sub>2</sub> reduction targets	5-yearly	June		X		X	
Drawing up energy and CO <sub>2</sub> management plan	5-yearly,annual calibration	July/Aug			X		
Determine CO <sub>2</sub> reduction measures	annually	June			X		
Approve CO <sub>2</sub> measures	annual	July/Aug				X	
Progress report	semi-annually	Nov/May	X	X	X		
<b>Communication</b>							
Delivery of news items (internal/external)	continuous			X			X
Update website	semi-annually	Jun./Dec.			X		
Update SKAO website page	annual	Sept			X		
Internal/external communication ad hoc	continuous						X
Internal communication narrowcasting + actua	semi-annually	Jun./Dec.					X
External communication website + news	semi-annually	Jun./Dec.					X
<b>Participation</b>							
Inventory of potentially relevant initiatives	semi-annually	Jun/Dec.		X	X		
Decision on participation/continuation of initiatives	continuous					X	
<b>Other</b>							
Comply with CO <sub>2</sub> Performance Ladder requirements	continuous		X	X	X	X	X
Final editing CO <sub>2</sub> dossier	annual	Sept			X		
Internal audit CO <sub>2</sub> management system	semi-annually	Jun./Dec.			X		
Management review	annually	July	X		X	X	
Report results to management	semi-annually	Jun./Dec.	X	X	X		
Organize/execute external audit	annual (BDO and SKAO)	Feb-April/Oct.			X		



In regard to this certification, the primary responsibility for organizing the CO<sub>2</sub> Performance Ladder audit and certification was delegated from Group Sustainability team to Commercial Waste division, with a direct sponsorship of CEO.

## 3.2 | Internal Evaluation

### Internal Audit

The internal audit confirms that the CO<sub>2</sub> and energy management system is operational and compliant with the CO<sub>2</sub> Performance Ladder requirements. At the same time, the evaluation identified clear opportunities to further mature the system. These findings are clustered into three structural themes.

#### 1. Formalization and embedding of processes

The internal audit confirms that many CO<sub>2</sub> and energy management activities are effectively executed but not yet fully formalized or embedded across the organization. Several processes rely on established practices and individual expertise rather than documented procedures and clearly anchored governance structures.

#### 2. Level of detail and operational insight

The internal audit confirms that Renewi has achieved a high level of insight suitable for external reporting and strategic steering. However, the current level of granularity and reporting frequency is in many cases insufficient to fully support operational decision-making at site level.

To accelerate reductions, Renewi must move from predominantly retrospective insight to more frequent, site-level visibility that supports operational teams in monitoring and influencing energy use and emissions.

#### 3. Translation of insight into concrete actions

The internal audit highlights that the organization's analytical capability has developed faster than the systematic translation of insight into prioritized, tracked reduction actions. The next phase of system maturity must focus on strengthening the link between insight, decision-making and execution, ensuring that identified reduction opportunities are systematically converted into measurable actions with clear ownership.

Based on the internal audit and ongoing system evaluation, management concludes that:

- The CO<sub>2</sub> management system is effective and compliant;
- Data quality is sufficient for assurance and external disclosure; and
- Further maturity is required in governance, operational insight and execution.

## 3.3 | Data quality management (Insight)

All the quality-related mechanisms and controls have been described in the methodology document which has been shared with the auditors. CO<sub>2</sub> Prestatieladder requires that the CO<sub>2</sub> management system meets the criteria of ISO-14064-1. The below chapter describes how the data quality management is addressed to meet the ISO14001 and ISO50001 requirements. Further details can be traced in the notes from internal audit, also shared with CO<sub>2</sub> PL auditors.



## Outcomes of the internal evaluation of the system

### Data quality progress

In FY25, Renewi continued to prepare data for Scope 1 and Scope 2 emissions, Recycling Rate, and LTIF at a level consistent with limited assurance under ISAE 3410. This reflects a sustained level of data maturity and control embedded in the reporting process.

Building on this foundation, and following the internal evaluation of the reporting system, Renewi is implementing further refinements during FY26. These focus on aligning the collection of operational data underpinning CO<sub>2</sub> and energy accounting with the centralization of selected Group Financial Control activities.

Under this approach, data related to fuel and electricity consumption will be collected through more centralized processes, while process-level operational data will continue to be captured at site level, ensuring proximity to operations and data ownership where most effective.

In FY25, Renewi continued to prepare its data on Scope 1, 2 Recycling Rate and LTIF to the limited assurance level, under ISAE 3410 standards. As the data maturity progresses further, Renewi rolls out an initiative throughout FY26 to place the responsibility for collecting the operational data, which form the basis of CO<sub>2</sub> and energy accounting, in line with centralization of certain financial control functions. This will include the data on fuel and electricity, with the process data still to be collected on sites.

### Roles and responsibilities

The roles and responsibilities for sustainability reporting reflect the current organizational setup and ongoing process optimization, including increased centralization of group finance functions and use of automated data collection.

Area	Current State	Target / Future State
Methodologies & guidance	Group Sustainability Reporting Team	No change
Data collection	Mixed centralized / decentralized	Centrally collected with ICT support and automation
Data preparation & consolidation	Divisional preparation; Group Sustainability Reporting Team consolidates	Embedded in central processes; Finance & Sustainability Reporting coordinate
Data quality control (accuracy, completeness)	Divisional Controllers; Scope 3 by Group Sustainability Reporting Team	Financial Control performs QC; Scope 3 coordinated by Group Sustainability Reporting Team
Monitoring & accountability	Divisional Sustainability & Business Controllers; Divisional FDs/MDs	No change – divisions retain accountability
Group Annual Report disclosures and related assurance – GHG (Scope 1–3)	Group Sustainability Reporting Team coordinates	No change; limited assurance over Scope 3 may be introduced in the future
External certifications / licenses (e.g. CO <sub>2</sub> ladder, EcoVadis)	Divisional teams coordinates	No change



Narrative & conclusions	Group Sustainability Reporting, Group Strategy, Divisions, FDs/MDs	No change
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**Automation and integration of data sources**

The automation and integration of data sources relevant to sustainability reporting preparation are progressing in alignment with broader ICT and finance initiatives, including the One Renewi programme.

To support these objectives, the project governance for IT-related initiatives has been refined, with a project management structure and enhanced coordination across ICT, Finance, and Sustainability stakeholders. This alignment ensures that data automation initiatives continue to meet reporting requirements and timelines.

*Outcomes of the external evaluation of the system*

Renewi continues to pursue limited assurance on its Scope 1 and Scope 2 emissions, Recycling Rate, and LTIF and the feedback from that process is the main source of the external opinion on our system.

**Conclusions from the FY25 limited assurance carried out by BDO International Limited** ([www.bdo.global](http://www.bdo.global)) state that nothing has come to their attention that causes them to believe that the Scope 1 and 2 figures from FY24 and FY25 as published in the Annual Report FY25 have not been prepared, in all material aspects, in accordance with the applicable criteria.

The assurance engagement has been carried out in accordance with the ISAE 3000 and ISAE 3410 standards.

**3.4 | System of distributing information (Transparency)**

*Stakeholder management and analysis*

Renewi engages with a broad range of stakeholders to inform its sustainability strategy and climate-related priorities. Stakeholder expectations are monitored on an ongoing basis through structured and ad-hoc engagement across the Group.

In preparation for the Corporate Sustainability Reporting Directive (CSRD), Renewi initiated a refreshed stakeholder analysis and materiality assessment in FY24, aligned with emerging CSRD and ESRS requirements. This work builds on prior assessments and reflects developments in regulation, stakeholder expectations, and business operations.

External CSRD reporting will follow the applicable local legal adoption and enforcement timelines. In the interim period, Renewi continues to periodically reassess regulatory developments, stakeholder perspectives, and operational impacts, using these insights to further refine its sustainability strategy, governance, and decarbonization roadmap in an iterative and agile manner.

This approach ensures readiness for future statutory reporting while supporting continuous improvement and alignment with stakeholder and business priorities. Throughout the year, Renewi remains in close dialogue with its internal and external business network to ensure that the CO<sub>2</sub> reduction system continues to reflect stakeholder expectations. Several recurring points of attention have emerged over the past few years, and have subsequently been incorporated into the continuous improvement of the CO<sub>2</sub> management system.

Key stakeholder points of interest:

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- Whether Renewi is making sufficient progress in reducing its scope 1 and 2 CO<sub>2</sub> emissions, such as those related to the fleet;
- Whether Renewi is giving adequate attention to sustainable mobility;
- Whether Renewi can provide more insight into the CO<sub>2</sub> -impact of different waste-processing activities across the value chain;
- Whether Renewi can assist in measurable impact improvement with waste, by providing alternative sustainable services;
- Whether Renewi intends to formalize and communicate a clear policy on energy and CO<sub>2</sub> management, supported by a structured PDCA cycle;
- What is the scoring of Renewi under well recognized certifications (CO<sub>2</sub> Prestatieladder, CDP)

Several of the stakeholder concerns raised in previous years have since been addressed. Renewi has continued to modernize and decarbonize its fleet: since 2020 we have gradually introduced electric trucks and on-site electric equipment, and in FY25 the number of electric trucks increased further from 12 to 21. In the area of sustainable mobility, remote and hybrid working continue to be embedded across the organization, and our lease policy now permits only electric corporate lease vehicles. In parallel, our collaboration with PreZero through GreenCollective has scaled significantly, now servicing 39 municipalities, and using a combined fleet of HVO100-fuelled trucks.

Renewi has also made substantial steps toward improving transparency around the CO<sub>2</sub> impact of waste management itself. Following customer research in 2023, Renewi and partners produced chain-wide flow diagrams for the 30 most common waste streams and 28 hazardous waste categories. The outcomes are aligned with GHG Protocol and validated by TNO. These insights are made available to all customers through the customer portal called MyRenewi. This work has already led to enhanced customer engagement and new commercial opportunities, and has triggered the development of Circulair+, a set of services designed to help customers actively reduce emissions and increase circularity. As part of this expanded offering, customers can now opt for the exclusive use of electric trucks for the transportation of their waste, at a modest premium. This provides a practical, immediate way for customers, particularly those with their own Scope 3 reduction ambitions, to lower transport-related emissions while maintaining operational continuity.

### Distribution of information

As we lay in place a new management structure related to E, S and G responsibilities, the flow of information within the company evolves and matures. Below paragraphs describe briefly how various groups receive their GHG-related updates.

#### **Internally:**

**Employees** are kept informed about sustainability developments and CO<sub>2</sub> reduction progress through a range of internal communication channels. Regular updates are shared via the intranet, through emailing and narrowcasting screens in site canteens, ensuring that employees across all functions remain aware of ongoing initiatives. During FY25, our annual live webinar addressing our progress towards 'Mission 75' was once again hosted in Dutch, English and French for all employees. In addition to this, two internal training sessions were organized for the sales department to familiarize teams with the new CSRD customer-impact tool as well as Renewi's own sustainability performance. In FY24, a dedicated sustainability SharePoint page was launched, offering a centralized location for updates, information and strategic developments. This SharePoint page has been regularly updated, featuring our sustainability strategy and relevant news items. In addition, colleagues across Renewi actively share updates, successes and learning moments through Viva Engage, helping to maintain visibility and engagement throughout the organization.



**The Executive Leadership Team (ELT) and the Board, together with the Managing Directors of the divisions:**

Since Q4-2021, the ELT receives an update quarterly on the sustainability results and GHG performance which is then periodically presented to the Board. Quantitative results are shared quarterly and half-yearly.

In addition to the above, this management report is circulated to all critical stakeholders (CEO, SHEQ, COO, CFO) upon completion.

With these periodic insights into Renewi's carbon footprint and decarbonization progress, the Management is enabled to incorporate strategic objectives into its company short- and long-term strategy.

**Division Sustainability**, reporting typically directly to the Division Managing Directors or Product Management & Innovation (PMI) Director, is responsible for a) developing roadmaps to reach company sustainability targets, b) developing customer-driven sustainable services, and c) distributing and preparing additional cuts of data to support the decision making in the divisions. Progress of the decarbonization initiatives is reported periodically (at minimum 2x year) as a supplement to the interpretation of the CO<sub>2</sub> footprint results.

In FY24, the reporting team and Divisions have developed a policy on communicating the periodic results which details the process on seeking feedback on data and developing explanations together with the FDs prior to sharing with the Senior Management. See document: [20231214 Memo - Communicating KPIs.docx](#)

Another improvement in communication is developing standardized format of sharing the Recycling Rate and carbon footprint insights, which can be repopulated with new data every period, without losing time on excess design.

**Externally (general public and government):**

The main external communication channel about Sustainability and CO<sub>2</sub> policy at Renewi group level remains the Renewi Netherlands website and the Annual Report. These can be viewed via the websites [www.renewi.nl](http://www.renewi.nl) and [Renewi publiceert Jaarverslag 2025: Together towards circularity | Renewi](#) (in English). In FY24, Renewi integrated the former standalone Sustainability Review into the Annual Report for the first time, publishing all sustainability-related disclosures as the Sustainability Information chapter. This marked the start of Renewi's transition toward CSRD-compliant reporting. In FY25, this approach has been continued and further strengthened as part of Renewi's broader CSRD preparation for FY26 onwards.

Further, various documents within the CO<sub>2</sub> performance ladder have recently been placed on Renewi's website. After certification, a number of documents will also be placed on the SKAO website. It is a duty of Renewi as a certified organization to ensure that these documents and the website are kept up to date.

We are communicating ad-hoc about relevant initiatives and publish press releases as and when required. The communications department is in charge of the publication agenda and content, while Sustainability colleagues offer advisory capacity to help prepare messaging.

Renewi also maintains close contact with its external stakeholders through other means; over the course of FY25, a "CSRD-ready" webinar was organized for customers, updating them on our new carbon impact tool and on Renewi's progress with regards to GHG emissions and recycling rate. Additionally, various colleagues make sure to attend sustainability-related events to connect with relevant stakeholders (e.g. ESG Days, CSRD-DAYS by MVO Nederland). Lastly, Renewi is also a vocal supporter of regulation that supports circular economy. To this end, several colleagues are members of national growth funds (e.g., BioBased Circular, Circular Plastic NL). Most recently, our CEO was one of the one hundred CEOs demanding structural governmental policies for a



sustainable economy. Through all these initiatives, Renewi remains actively engaged in shaping the broader sustainability agenda and strengthening its relationships with key stakeholders.

**Externally (ESG and standards):**

Following the transition into privately-owned company, the information needs of investors are less in demand in public domain. Renewi has therefore ceased its participation in S&P and FTSE4Good (the latter after 11 years).

We have however maintained its followship of UN Global Compact principles and the disclosure to CDP (last year’s improvement of the scope from C to B, in the current cycle we submitted a non-scored questionnaire).

At the end of FY23, Renewi committed to setting science-based targets under the Science Based Targets initiative (SBTi). In FY25, after completion and consolidation of the sale of Municipal business, we submitted our near-term targets (1.5 °C pathway) – a 42% absolute reduction in Scope 1 and 2 (baseline FY22) and a 25% reduction in Scope 3 emissions (baseline FY23).

Our commitment to align with reporting frameworks remains unchanged: disclosures based on Task Force on Climate-related Financial Disclosures (TCFD), Global Reporting Initiative (GRI) and United Nations Global Compact (UNGC) continue to form the backbone of our annual climate-impact reporting in anticipation of CSRD.

### 3.5 | Governance of decarbonization (Participation and Reduction)

#### Internal reduction work

In the past years, key focus was placed on the improvements of the quality of reporting, to achieve the granularity that corresponds with modern standards of reporting and enables more decision making on the ground and more frequent monitoring.

Further work revolves around (for the reporting team) the integration of data in digital layers, to speed up the reporting work and minimize the risk of error and increase auditability, as well as (for the strategy team) the consolidation of the Group Decarbonization roadmap, the approval of key transformational projects and the actual delivery of reductions.

### 3.6 | Process improvement plan for the upcoming year

**FY25 actions**

The PDCA cycle requires a revisit of the progress since the previous audit. Below table shows the improvement objectives from the previous cycle and their current status.

CHECK:

Action	Responsible	Expiry date	Status
1. Resolve internal audit discrepancies	Change of responsibility: from Head of Sustainability to Group Sustainability Reporting Manager	30-05-2024	Complete with the revisit of the FY22 and FY23 numbers in FY24. No significant findings were found with regards to the FY25 numbers.
2. Improving data management (system) for Energy and CO <sub>2</sub> data at location level	Head of Sustainability + Group sustainability reporting lead	31-03-2025	Complete: Significant progress has been made in mapping out the different emission sources, This now provides a (near) complete view.

3.	Advance to higher quality accounting methods on process emissions	Group Sust. Reporting Lead and Divisional Sust. leads	Continuous process	IN PROGRESS: A range of assumptions revisited (engine efficiencies updated in FY24) Big steps still need to be taken with regards to the development of more accurate methodologies for estimating data where direct measurement is not possible. The newly published divisional handbooks will also help this effort with increasing comparability and traceability.
4.	Improve energy data structure and integrate into Group level governance	Group Sust. Reporting Lead + Divisional Sustainability Leads	31-03-2026	IN PROGRESS: purchased electricity is managed at group level by the Procurement department. First steps are being taken to align fuel data on group level as well.
5.	Harmonize the communication of outcomes by e.g. providing standardized data cuts, charts, furthering the critical analysis of results, and/or interactive dashboarding to the divisions	Group Sust. Reporting Manager + Group sustainability reporting lead + IT department	31-03-2026	IN PROGRESS: charts and cuts prepared and standardized in .ppts, dashboarding requires additional resources
6.	Develop a divisional & group monitoring solution for the decarbonization initiatives	Group Strategy – with the support of IT department	Continuous process	IN PROGRESS: Various reporting initiatives are running with IT in order to bring the energy and carbon-related data to the business (from division to site level). For decarbonization initiatives, a full dashboard has been created for actuals, as well as 5tr-strategy.
7.	Continue the move of data structure to Data Lake to minimize human errors	Digital Infrastructure and shared Platforms Team, Group Sustainability Reporting Team	Continuous process	IN PROGRESS: Started to align the data structure with the data used in Finance processes.
8.	Create division-level manuals on calculations to improve consistencies in data collection	Sustainability Division Leaders, Group Sustainability Reporting	Continuous process	IN PROGRESS: During FY25, the first divisional handbooks were developed jointly by Group Reporting and divisional analysts/sustainability leaders. These will be continuously updated as our reporting methods mature.

**ACT:**

In order to deliver on the last improvement objectives, the sustainability team continues to engage internal IT and reporting functions, leveraging external support where necessary.

In the upcoming cycle, more emphasis will be placed on collaborating with SHEQ and operations to mature the site-level energy management system and equip operational teams with tools to monitor their energy use.

**PLAN:**

The projects transferred over from the previous year:

1.	Advance to higher quality accounting methods on process emissions	Group Sust. Reporting Lead and Divisional Sust. leads	Continuous process	IN PROGRESS: A range of assumptions revisited (engine efficiencies updated in FY24) Big steps still need to be taken with regards to the development of more accurate methodologies for estimating data where direct measurement is not possible. The newly published divisional handbooks will also help this effort with increasing comparability and traceability.
2.	Improve energy data structure and integrate into Group level governance	Group Sust. Reporting Lead + Divisional Sustainability Leads	31-03-2026	IN PROGRESS: purchased electricity is managed at group level by the Procurement department. First steps are being taken to align fuel data on group level as well.

3.	Harmonize the communication of outcomes by e.g. providing standardized data cuts, charts, furthering the critical analysis of results, and/or interactive dashboarding to the divisions	Group Sust. Reporting Manager + Group sustainability reporting lead + IT department	31-03-2026	IN PROGRESS: charts and cuts prepared and standardized in .ppt, dashboarding requires additional resources
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6.	Create division-level manuals on calculations to improve consistencies in data collection	Sustainability Division Leaders, Group Sustainability Reporting	Continuous process	IN PROGRESS: During FY25, the first divisional handbooks were developed jointly by Group Reporting and divisional analysts/sustainability leaders. These will be continuously updated as our reporting methods mature.

As discussed in chapter 3.2, the internal audit yielded three main points of improvement to focus on over the next cycle. They are listed in the table below and will be monitored for completion within the coming audit cycles.

Action	Responsible	Expiry date	Status
1. Improve site-level energy visibility and engagement	Divisional Sustainability, SHEQ, Operations, PMO	TBD	PENDING: Topic is currently being discussed at management level.
2. Establish cross-functional ownership & governance for energy management	Divisional Sustainability, SHEQ, Operations, energy manager (?)	TBD	PENDING: Topic is currently being discussed at management level.
3. Establish a structured process to convert CO <sub>2</sub> and energy insights into prioritized reduction actions with clear ownership and follow-up.	Divisional Sustainability, ELT, Operations	TBD	PENDING: Topic is being prioritized by higher management.



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