



# CO<sub>2</sub> MANAGEMENT PLAN

# Colophon

## Publication

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# Introduction

Whether big or small, every choice organisations make has an impact on the world around us. This also applies to the Netherlands Chamber of Commerce KVK. As a government organisation, it is our job to ensure that our influence is as positive as possible. So, within our own sphere of influence, we are working towards climate-neutral business operations in 2030. This is in line with government-wide targets in the Netherlands.

To achieve this, we set clear goals and take concrete steps. For example, we are reducing our CO<sub>2</sub> emissions using the CO<sub>2</sub> Performance Ladder. This system helps organisations to reduce their CO<sub>2</sub> footprint. The CO<sub>2</sub> Performance Ladder has 5 levels. The first 3 focus on the organisation's own emissions. Levels 4 and 5 also include the emissions of suppliers and customers. In 2025, KVK obtained the CO<sub>2</sub> Performance Ladder certificate at level 3.

This CO<sub>2</sub> Management Plan provides an overview of our CO<sub>2</sub> emissions in 2024. It also describes the planned measures and the management cycle we use to reduce emissions in this year. In 2026, KVK will draw up a new action plan to integrate new insights and explore further reduction opportunities.

# 1 CO<sub>2</sub> footprint

To realise our sustainability ambitions, it is important that we first identify how much CO<sub>2</sub> we emit. Calculating our CO<sub>2</sub> footprint is therefore the first step towards an effective CO<sub>2</sub> management system.

## 1.1 Setting the boundaries of the organisation

The CO<sub>2</sub> Performance Ladder focuses on the CO<sub>2</sub> emissions resulting from KVK's activities. To accurately calculate and manage KVK's CO<sub>2</sub> emissions, it is important to establish the exact boundaries of the organisation. Based on its own information recorded in the Business Register, we determined that all parts of the organisation, including all departments, groups, offices, and KVK Ondernemersplein locations, fall within the scope of the CO<sub>2</sub> Performance Ladder. In practice, or within the operational limits, this concerns the 17 KVK locations that were in use in 2024, as shown in Table 1.

**Table 1. Operational boundaries of KVK**

KVK locations	
1	Alkmaar
2	Amsterdam
3	Apeldoorn
4	Arnhem
5	Breda
6	Den Bosch
7	Den Haag
8	Eindhoven
9	Enschede
10	Groningen
11	Leeuwarden
12	Middelburg
13	Roermond
14	Rotterdam
15	Utrecht 300 (main office)
16	Utrecht 6-8
17	Zwolle



## 1.2 CO<sub>2</sub> footprint 2024

The CO<sub>2</sub> footprint of KVK has been determined using the internationally recognised standards GHG Protocol and ISO 14064-1. The GHG Protocol is the most widely used method worldwide to map organisations' emissions. ISO-14064-1 contains rules and requirements for measuring and reporting CO<sub>2</sub> emissions.

These methods divide CO<sub>2</sub> emissions into scope 1, 2 and 3. Scope 1 concerns the direct emissions caused by companies themselves, while scope 2 concerns indirect

emissions of purchased electricity used by companies, and scope 3 covers all other indirect emissions. These are emissions caused by activities over which the company has no direct control but can influence. It covers all emissions throughout the entire chain. As KVK is certified at level 3 of the CO<sub>2</sub> Performance Ladder, only the CO<sub>2</sub> emissions from business travel by KVK employees need to be mapped for scope 3. Other emissions within scope 3 are only subject to the obligations at higher levels of the CO<sub>2</sub> Performance Ladder.

**Table 2. CO<sub>2</sub> footprint KVK 2024**

Scope	Number	Unit	CO <sub>2</sub> emissions (tonnes)	Share
<b>Scope 1</b>				
Heating locations – natural gas	135,632.85	m3	242.57	14.3%
Heating locations – district heating	4,682.28	GJ	161.16	9.5%
Fuel consumption lease cars - petrol (hybrid)	15,776.29	litres	44.51	2.6%
Fuel consumption commercial vehicles - diesel	765.27	litres	2.49	0.2%
<b>Total scope 1</b>			<b>450,73</b>	
<b>Scope 2</b>				
Electricity consumption locations	2,539,092.09	kWh	1,033.50	60.8%
Electricity consumption lease car	5,950	kWh	3.19	0.2%
<b>Total scope 2</b>			<b>1.036,69</b>	
<b>Scope 3 (business travel)</b>				
Business trips (private cars)	632,276.31	km	122.03	7.2%
Public transport trips	6,397,052.30	km	56.81	3.3%
Air travel	172,618.49	km	28.13	1.7%
Chauffeur services	30,494.40	km	3.83	0.2%
<b>Total scope 3 (business travel)</b>			<b>210.80</b>	
<b>Total CO<sub>2</sub> footprint</b>			<b>1,701.22</b>	

KVK's footprint in 2024 was 1,701.22 tonnes of CO<sub>2</sub>, which means that the organisation falls into the 'medium-sized' category of the CO<sub>2</sub> Performance Ladder. The calculations show that 60.8% of our total CO<sub>2</sub> emissions are caused by the consumption of electricity for lighting, ventilation, and the use of all IT equipment at the KVK locations, among other things. Heating follows with 23.9% of total emissions. Our locations are mainly heated with natural gas. 4 locations use district heating, and 2 locations use heat pumps.

Business travel accounts for 15.3% of our CO<sub>2</sub> emissions, mainly due to business trips by private car (see Table 2). Public transport accounts for 3.3% of the total, fuel consumption by company cars for 0.1%, and lease cars for 2.6%. Business air travel by KVK employees accounts for 1.7% of total emissions. According to the collective labour agreement for Dutch government organisations (CAO Rijk), employees may only fly if the train journey takes longer than 8 hours, or if the train journey is more than 1.5 times as long as the air journey.

## 1.3 Important details

Three important details were noted when obtaining KVK's consumption data:

### 1. Business travel - public transport

KVK employees use the Shuttel mobility card, which since 1 July 2024 has allowed them to indicate the purpose of their journey (business travel or commuting). Only about 20% of employees fill this in. In principle, only business travel should be included, but for now, all public transport journeys via Shuttel are included, regardless of the type of journey.

### 2. Declared business travel

Only public transport and taxi journeys that have been correctly booked in the YouForce expense claim system have been included. Incorrectly booked journeys have been excluded due to limited reliability. The impact of this is small, as the majority of business trips are made via Shuttel or regular suppliers.

### 3. Electricity and heating consumption

For most KVK locations, energy consumption has been calculated based on the rented floor space, due to the lack of smart submeters and dependence on landlords. Actual consumption data is available for fully leased properties. Provisional or estimated figures have been used for 6 locations (Eindhoven, Arnhem, Alkmaar, Enschede, Apeldoorn, and The Hague) due to missing or incomplete information. The aim is to make this data accessible by 2025.

## 1.4 Data and monitoring

KVK reports on its carbon footprint every 6 months. We also measure progress against the targets ([section 2.1](#)). The results are recorded in the progress report every 6 months.

## 2 CO<sub>2</sub> reduction plan

The Netherlands has set itself the ambition of becoming climate neutral by 2050. The national government is setting an example by aiming to be climate neutral itself by 2030. In line with the government-wide targets, KVK is working within its own sphere of influence towards climate-neutral business operations by 2030.

### 2.1 Main objective

Within the limits of its capabilities and in line with the government-wide climate targets, KVK is working towards climate-neutral business operations by 2030. This means that by 2026, we want to emit at least 25 per cent less CO<sub>2</sub> than in 2023. From 2024 onwards, we will take the following steps each year to achieve this:

- **2024:** 2% less CO<sub>2</sub> emissions than in 2023
- **2025:** 15% less CO<sub>2</sub> emissions than in 2023
- **2026:** 25% less CO<sub>2</sub> emissions than in 2023

In 2024, we drew up a Strategic Housing Plan. In it, we outline the future of our locations, with plans for renovations, relocations, and closures. In that year, we focused on preparation. This means that at many locations, we were not yet able to take concrete measures that would lead to CO<sub>2</sub> reduction in the same year. However, we did investigate ways in which we could reduce emissions at our (future) locations. In 2024, we laid the foundations for greater impact from 2025 onwards. Examples include selecting locations that use only green electricity from the Netherlands and choosing buildings with at least an A energy label.



## Sub-objectives

To achieve the main objective, we are also focusing on the following sub-objectives:

- **Scope 1** (heating and fuels): 15% reduction in CO<sub>2</sub> emissions in 2026 compared to 2023.
- **Scope 2** (purchased electricity): 15% reduction in CO<sub>2</sub> emissions in 2026 compared to 2023.
- **Business travel**: 5% reduction in CO<sub>2</sub> emissions in 2026 compared to 2023.
- **Green electricity**: In 2026, at least 3 KVK locations will be using green electricity.

### Climate-neutral business operations

The government wants to become a climate-neutral and circular organisation. Climate neutral means that our activities must not have a negative impact on the climate. The approach starts with saving and reducing waste. We then want to switch to renewable energy sources and materials as much as possible. As a last resort, we can offset emissions and pollution, but the aim is to avoid this as much as possible so that actual sustainability takes place in our business operations.

## 2.2 Level of ambition

KVK is committed to further reducing its CO<sub>2</sub> emissions. We are currently focusing on achieving level 3, with an emphasis on reducing CO<sub>2</sub> emissions within the organisation. We are doing this by critically evaluating and optimising our energy consumption at KVK locations, our vehicle fleet, and our business travel.

Within the central government, most organisations are certified at level 3, with a few exceptions that have achieved a higher level. Together, we have one ambition: to achieve completely climate-neutral business operations by 2030. KVK is in the middle-range but sees plenty of opportunities to grow further and increase its contribution to this ambition.

Our opportunities for sustainability are influenced by 2 important factors. Because KVK does not own its own premises, we are dependent on landlords and property owners for sustainability measures. When choosing new premises, we can take into account factors such as energy consumption and the availability of green electricity, if we are allowed to choose our own energy supplier. In addition, our policy is partly covered by the CAO Rijk, for example for business travel. This sometimes entails restrictions, but also opportunities. The Government offers sustainable terms of employment, which also apply to KVK employees.

## 2.3 Measures

KVK's 2025 annual plan, relevant legislation, and the National Climate Agreement were used as a basis for formulating and adopting the measures. The measures are divided into locations and business travel.

### Measures for locations

The largest source of CO<sub>2</sub> emissions at the KVK is electricity consumption, followed by heating. That is why we are taking various measures at our locations to reduce energy consumption. The measures we will be taking in 2025 are listed in Table 3.

**Table 3. Measures for locations**

Measure	Details	Implementation	Department	Who is responsible?	Projected CO <sub>2</sub> reduction on total footprint	
1	Green electricity from the Netherlands at KVK locations	KVK will consult with landlords and/or property owners to explore the possibilities of switching to green electricity from the Netherlands for locations that do not yet use it.	May 2025	Facilities, Housing & Procurement (FHI)	Facilities Service Desk Employee	If all 17 locations switch to green electricity from the Netherlands: -63.8%
2	Sustainability plans for KVK locations	Sustainability is structurally placed on the agenda during periodic consultations with landlords and property owners. This allows us to check whether they already have sustainability plans in place or to jointly investigate what is possible in the short term.	January 2025	Facilities, Housing & Procurement (FHI)	Facilities Service Desk Employee	Measure provides insight, but not immediate CO <sub>2</sub> reduction (yet)
3	Reduce standby consumption of water coolers at all KVK locations	Research was conducted at the KVK location in Rotterdam into the standby consumption of electrical appliances. This revealed that water coolers consume a lot of energy, even when they are not actively in use.  Based on this insight, it was decided to set the water coolers to standby mode as standard at all KVK locations – 57 in total. This significantly reduces standby consumption. In this mode, the water coolers consume 75% less power.	April 2025	Facilities, Housing & Procurement (FHI)	Facilities Service Desk Employee	-11.84%

Measure	Details	Implementation	Department	Who is responsible?	Projected CO <sub>2</sub> reduction on total footprint	
4	LED lighting at KVK location in Rotterdam	At the KVK location in Rotterdam, the existing lighting will be replaced with energy-efficient LED lighting where possible. This measure follows a process in 2024, in which it was investigated who is responsible for the modification: KVK or the landlord. In this case, it appears that the responsibility is shared. KVK is currently awaiting a quotation.	Can be determined after receipt of quotation	Facilities, Housing & Procurement (FHI)	Housing project manager	-1.43%
5	LED lighting for stairwells and technical rooms at the Utrecht 300 head office	At the Utrecht 300 head office, KVK is replacing the lighting in the stairwells and technical rooms with LED lighting. This measure is in line with the 2024 process, which investigated who is responsible for implementation: KVK or the landlord. In this case, KVK itself initiated a tendering process to be able to enter into discussions with the landlord.	Can be determined after receipt of quotation	Facilities, Housing & Procurement (FHI)	Housing project manager	-0.03%
6	Solar panels at head office in Utrecht 300	Solar panels are being installed at the Utrecht 300 head office by the owner of the building.	Schedule not yet received from landlord	Facilities, Housing & Procurement (FHI)	Building owner	-0.60%
7	Workplace strategy for head office in Utrecht 300 and Utrecht 6-8	For the KVK locations Utrecht 300 and Utrecht 6-8, KVK is developing a workplace strategy to use both buildings effectively and efficiently. This will contribute to lower energy consumption. The final decision on the plan will be made in 2025. After which, implementation will start in 2026.	Decision-making: end of 2025 Implementation: 2026	Facilities, Housing & Procurement (FHI)	Director of FHI	-0.64%

## Measures for business travel

Business travel consists of 4 components: the business use of private cars (declared kilometres), travel by public transport, air travel, and chauffeur services. Table 4 provides an overview of the measures we will take in 2025 to reduce business travel and the associated CO<sub>2</sub> emissions.

**Table 4. Measures for business travel**

Measure	Details	Implementation	Department	Who is responsible?	Projected CO <sub>2</sub> reduction on total footprint	
1	Analysis of business travel with private vehicles	KVK analyses why the number of business trips with private vehicles has increased compared to 2023. This enables KVK to take appropriate action.	April 2025	Human Resource Management (HRM)	HRM Adviser	Measure provides insight, but (as yet) no immediate CO <sub>2</sub> reduction
2	Shuttel campaign	KVK is launching an internal campaign to distinguish between public transport journeys made by KVK employees for commuting and those made for business trips. The aim is to encourage KVK employees to indicate in the mobility app whether their public transport journey is for commuting or for business trips. With this insight, KVK can take targeted measures to reduce CO <sub>2</sub> emissions and make mobility more sustainable.  This measure follows on from a measure introduced in 2024, in which employees were already asked to indicate whether their public transport journey was for commuting or business purposes. To date, approximately 20% of employees have done so.	June 2025	Human Resource Management (HRM)	Practice lead HRM	Measure provides insight, but no direct CO <sub>2</sub> reduction (yet).
3	Reduction in number of lease cars	In October 2025, KVK will switch to a new lease car contract. This will reduce the number of lease cars from 17 to 9. The reduction was decided upon after a user analysis. 4 vehicles will be allocated to employees, while the remaining 5 will be used as pool cars at the KVK location in Arnhem and the head office in Utrecht.  The existing lease contracts will expire in phases, with the last ones ending in 2028 at the latest. New contracts will only be concluded for the reduced fleet.	October 2025	Facilities, Housing & Procurement (FHI)	Facilities Coordinator	-1.13%

## 3 Participation

The CO<sub>2</sub> Performance Ladder requires participation in a sector or chain initiative at level three. This means that KVK must be aware of the initiatives within its chain and must also actively participate in at least one of these initiatives.

### 3.1 Inventory initiatives

Based on information from SKAO (*Stichting Klimaatvriendelijk Aanbesteden & Ondernemen*, The Foundation for Climate Friendly Procurement and Business), an inventory list of ongoing sector or chain initiatives and programmes in the field of CO<sub>2</sub> reduction was created. The list is also based on the initiatives and programmes in which other government bodies participate. The list is updated annually and discussed in periodic consultations with the CSR team.

### 3.2 Participation initiatives

KVK is participating in 2 programmes in the field of CO<sub>2</sub> reduction and sustainability. These are briefly explained below.

#### **Community of Practice (CoP) CO<sub>2</sub> Performance Ladder for Ministries**

KVK has participated in the Community of Practice (CoP) CO<sub>2</sub> Performance Ladder for Dutch government ministries since January 2024. The CoP was established by PIANOO (the Dutch Public Procurement Expertise Centre) in March 2021. Several ministries and other government institutions exchange knowledge and experiences with each other monthly. The aim is to learn how to implement the CO<sub>2</sub> Performance Ladder within their own organisations. The programme is run by and for the members, each of whom contributes to it.



Participation in the CoP helps KVK keep up to date with the latest developments around the CO<sub>2</sub> Performance Ladder. In addition, this participation provides new insights into how challenges in implementing the CO<sub>2</sub> Performance Ladder can be addressed.

#### **Government-wide benchmark group CSR learning platform**

In November 2023, KVK became an active member of the CSR learning platform of the government-wide benchmark group Rijksbrede Benchmark Groep (RBB). RBB launched this learning platform for CSR advisers in 2021. The platform brings CSR advisers together to exchange knowledge, support each other, and make concrete progress on climate and human resources policy. CSR advisers meet regularly to discuss current sustainability issues.

By participating in this learning platform, KVK strengthens its professional CSR network. Moreover, this participation ensures a more intensive exchange of knowledge and experiences with other CSR advisers, especially in the field of CO<sub>2</sub> reduction.

# 4 Steering cycle CO<sub>2</sub> management

At KVK, we are always working to improve our performance on CO<sub>2</sub> reduction. Using the PDCA cycle, we ensure that we make continuous progress.

PDCA stands for 'Plan, Do, Check, and Act' and is a method to drive continuous improvement. In this, plans are made, implemented, checked, and adjusted. The cycle is then repeated to continuously improve and ensure the quality of processes. Table 5 shows an overview of the different phases and associated activities. The CSR project manager is responsible for going through this cycle periodically and keeping all associated documents up to date.



**Table 5. PDCA cycle**

Activity	Document to be delivered
<b>Plan</b>	
Define organisational and operational boundaries	Boundaries of the organisation
Establish carbon footprint and emissions inventory	Emissions inventory
Carry out energy assessment	Energy assessment
Set objectives	Energy management action plan
Select and draft reduction measures	SKAO measures list
Draw up a communication plan	Communication plan
Identify possible initiatives	Initiatives inventory
<b>Do</b>	
Implement reduction measures	Action plan
Implement communication actions	Evidence of communications
Participate in initiatives	Evidence of participation in initiatives
<b>Check</b>	
Conduct independent internal audit	Independent internal audit report
Conduct internal audit	Internal audit report
<b>Act</b>	
Conduct management review	Management review report
Adjust based on progress	Progress report

## 4.1 Responsibilities

Table 5 shows that a number of documents must be submitted for the CO<sub>2</sub> Performance Ladder. Table 6 describes these documents, including who is responsible for drawing them up and when the document must be updated. The CSR project manager is responsible for collecting and updating the documents and monitoring the effects of the measures taken.

The implementation of the reduction measures takes place within the various departments of KVK, under the direction of the designated responsible persons, as indicated in [section 2.3 Measures](#). The CSR project manager regularly consults with both the departments and the responsible persons on the progress of the measures. In doing so, if necessary, the CSR project manager contributes ideas on possible improvements or alternative approaches to reduce CO<sub>2</sub> emissions.

**Table 6. Overview of responsible parties per document**

Document	Content	Who is responsible?	Update due	Month	
<b>General</b>					
1	Boundaries of the organisation	Overview of organisational and operational boundaries and organisational scope	CSR project manager	year	January
2	Internal audit	Checking whether the system and its implementation meet the requirements, identifying opportunities for improvement	Stichting Stimular	year	July
3	Management review	Input: periodic reports, internal audit Output: possible adjustment of the energy management programme	CSR project manager Board of Directors	year	August
<b>Approach A - Insight</b>					
A1	Methodology for emissions inventory	Procedures for drawing up an emissions inventory	CSR project manager	year	February
A2	Emissions inventory	Energy flows, CO <sub>2</sub> footprint	HRM adviser Facility coordinators Facility Service Desk employee	6 months	March and September
A3	Energy assessment	Analysis of current and historical energy consumption, inventory of energy consumers, progress, and possible reduction measures	CSR project manager	year	April

Document	Content	Who is responsible?	Update due	Month	
<b>Approach B - Reduction</b>					
B1	Plan of action	Reduction measures for the current year, intended contribution of each measure to the main objective, and persons responsible for each measure	CSR project manager	6 months	May
B2	Energy management action plan/CO <sub>2</sub> management plan	Objectives, reduction measures, responsible parties, participation in initiatives	CSR project leader	year	May
B3	List of measures	Completed SKAO list of measures and ambition level	CSR project leader	year	May
B4	Progress report	Description of trends, progress, and analysis	CSR project manager	6 months	May and October
<b>Approach C - Transparency</b>					
C1	Communication plan (internal and external)	Stakeholder analysis, communication objectives, planning, and resources	Communication advisers	year	March
<b>Approach D - Participation</b>					
D1	Inventory of chain initiatives	Long list of possible initiatives	CSR project manager	year	January
D2	Memo on participation in chain initiatives	Choice of participation in initiatives	CSR project leader	year	February
D3	Evidence of participation in chain initiatives	Minutes, registration, confirmations	CSR project manager	year	February

## 4.2 Monitoring and measurement

As part of the steering cycle, twice per year (in March and September), the necessary data is collected to compile the emissions inventory and determine the carbon footprint. This data is used for periodic reports, communication statements, internal audits, and the management review. Document A1 'Methodology for emission inventory' (see [Table 6](#)) describes the methodology for drawing up the emission inventory. In addition, twice per year the progress on the reduction measures and the achievement of the targets is monitored, as described in document B4 'Progress report' (see [Table 6](#)).

## 4.3 Adapting plans with corrective, and preventive measures

Based on the periodic documents and the internal audit, the necessary corrective and preventive measures are proposed to achieve the objectives and meet the requirements of the CO<sub>2</sub> Performance Ladder. These measures are evaluated and, if necessary, added to during the management review. Each year, the steering cycle is reviewed and assessed and, if necessary, tightened or adjusted.

## 4.4 Documentation system

The documents listed in [Tables 5](#) and [6](#) are managed and digitally maintained by the CSR project manager.

See:  
[kvk.nl/en](https://kvk.nl/en)