

# PwC Netherlands: Our journey to Net Zero

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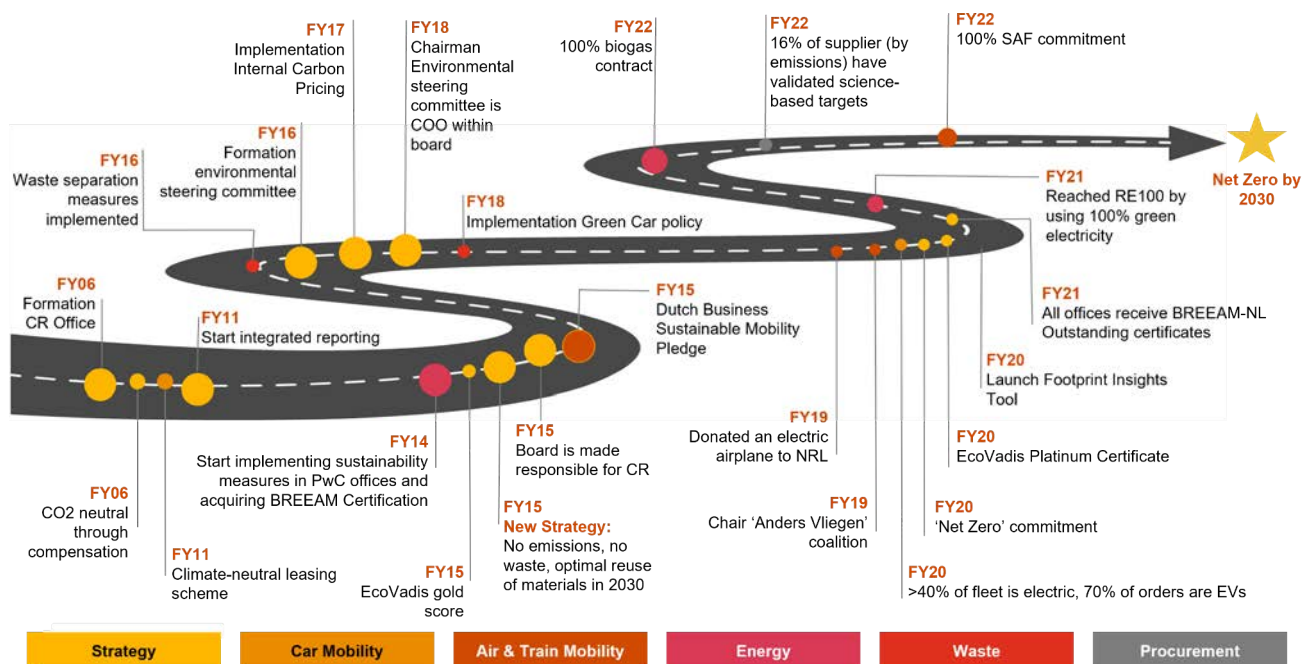
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# Our journey at a glance

When you are on a journey, you need to stop and think at times. Where am I? Where have I been, and what have I experienced? What went smoothly, where did I hit a setback, who did I meet and what did I learn on the way? All those experiences have made the journey what it is right now.

We, too, now stop and think during the journey, through this publication on our journey to Net Zero. All those insights, results and lessons help us carry on, at greater speed than before. We are happy to share them with you, so that you – wherever you are along the way – can continue and accelerate your sustainability journey. You can read about our journey from start to finish, but also pick out the individual sections that apply to your organisation.

We are sharing not only our own experiences, but also the valuable insights of our stakeholders. And we are describing not just the success stories, but also and especially the learning curves. You will also find out what measures you can take, what tools you can use and what partnerships you can form. Finally, we will show you that it pays just to start, by taking concrete and manageable steps. We hope that our sustainability journey will prove an inspiration for your organisation.



# Interview Wineke Ploos van Amstel - Haagsma

**Wineke Ploos van Amstel - Haagsma (Chief Sustainability Officer at PwC) about PwC's sustainability journey:**

**“You have to come up with a moonshot: one big measure that automatically entails other measures”**

“It is great if people embrace our sustainability strategy. And of course there is resistance sometimes, that too is part of change.” Wineke Ploos van Amstel - Haagsma is a partner and Chief Sustainability Officer at PwC. An interview about the sustainability journey within her organisation.



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## **When did that journey start?**

Quite a while ago, actually. We have reported on our carbon emissions for decades, in line with the accounting standards. And we offset these emissions. We were doing those two things; we took our responsibility, but did not take that extra step. That happened around 2015, if you need to mark a starting point. There were three triggers that accelerated the sustainability transition at PwC. September 2015 saw the introduction of the Sustainable Development Goals, providing very clear targets for a better world by 2030. A few months later, the Paris Climate Agreement was concluded. The third event was an internal one: in our GPS, our employee satisfaction survey, we scored below par on sustainability, especially where environmental performance was concerned – 48%. Therefore, only 48% of employees were satisfied with PwC's environmental impact. We thought this was too low. We arranged a number of studies that examined this score in more detail. It turned out that employees wanted PwC to take more measures that encouraged sustainable behaviour.

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## **That score required action on your part. How do you start a sustainability drive at your organisation?**

If you want to embed sustainability in your organisation, you first need to link the theme to your organisation's raison d'être, the purpose of your business. Our motto is: we want to help resolve vital issues. The climate crisis is one of those vital issues, if not the most vital of them all. A material issue, therefore. If your score on that point is inadequate, you are in trouble! That is your strategic message to the Board. You also need to be well aware of the agendas of individual colleagues or, for instance, Board members. You have to align your own agenda with theirs. A CFO wants to have their figures in order. Obviously, I will then talk about the calculation of our carbon footprint. With a CEO you normally take a different line of approach. In that case, you refer to the company's broad value creation. I think that it is important to find out what drives the people on the Board, what their motivation is, what appeals to them. Why is the subject relevant to them, and what moves them as a person?

**“Either we formulate an ambitious target and are transparent about what we do not know. Or we follow.”**

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## **Did you manage to convince the PwC Board?**

Definitely, I soon received sufficient backing. And of course, sometimes it was quite a challenge to get the Board to support particular sustainability ambitions. An example is our circular ambition. PwC people are accountants, they want to know everything, prove everything. That is our job. If you set yourself a circular ambition for ten years from now, you do not really know what the world will be like by then. The Board asked me: what exact form will circularity take by 2028? And on the subject of sustainable mobility: what will our fleet be like by 2025? My reply was: either we formulate an ambitious target and are transparent about what we do not know. Or we follow. I cannot tell you what the future will be like. But I can tell you about the

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elements of that future. We also provide transparent reports on our assumptions. This approach appeals to the Board.

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### **What are you proud of?**

I am very proud of our ambition to make our fleet fully electric. We decided this in 2016. It seems obvious now, but was far from self-evident when we came up with the idea. We also took major steps in the area of sustainable air travel. As one of the largest organisations in the Netherlands, we opted for 100% Sustainable Aviation Fuel (SAF) for our business flights. Even though it is a lot more expensive, we said: this is what we want. By taking the lead, we were also involved in the preparation of the Climate Agreement, while we chair the Anders Vliegen ('Different Aviation') working group within the Anders Reizen ('Different Travel') Coalition. This position helps us play a part in the overall ecosystem. For instance, we found that the accounting standards do not recognise bio-kerosene as a means to reduce carbon emissions. We are now working pro bono with organisations such as the World Economic Forum in an attempt to change this. As a result, an increasing number of businesses now include flying on Sustainable Aviation Fuel (SAF) in their Net Zero ambitions. That is an amazing development.

I am also very proud of the increase in employee satisfaction where sustainability is concerned. The score went up by 25 percentage points to 73% during the period between 2015 and 2019 and has remained fairly stable since then. At the same time, carbon emissions have fallen by 25%. It makes me think 'gosh, we really achieved something here'.

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### **That is quite an achievement indeed. How do you deal with critics?**

You have to remember: change always causes pain somewhere. Some measures aroused a storm of criticism. You then have to decide: is this a storm in a teacup, or should we act on it. In my discussions with critics, I share the dilemmas we face. I also ask them if they have any alternative ideas, creative solutions. That often makes them pause for thought. And sometimes they respond with ideas of their own. It is important to listen to all solutions.

And to a large extent it also involves not giving up. Personally, I took the advice of Paul Polman (former CEO of Unilever, ed.). He put it well in a recent speech: if you are going through a difficult time in which you meet more resistance, and every sustainability manager has them, then remember what you believe in, your vision. I have always done that. It is great if people embrace your sustainable course. And I do not really care about resistance, because I am convinced that we are doing the right thing. Sustainability is at the heart of our transformation into a purpose-led and value-driven organisation. On the flip side, you receive a lot of praise as well. After all, there is a reason for the rising employee satisfaction score.

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### **Are your sustainable steps a source of inspiration for the advice provided to your clients?**

It is a win-win situation for both sides. We hear about the latest developments in the market and can take those on board in our own sustainability programme. On the other hand, our experience leads to better advice, definitely. We had to get down to the nitty gritty ourselves. We have all had those discussions about implementation. You can draw up a great plan and write an opinion, but implementing it is the real challenge. We share the lessons learned with our clients so as to accelerate their journey too. I hope that this helps us make a wider impact, a positive impact.



## Shifting sustainability into a higher gear: nine tips for every sustainability manager

- **Link sustainability themes to your organisations rights to exist**, the purpose of your business
- **Formulate a logical strategic message to the board**
- **Align your message with the agendas** and interests of the individual board members
- **Come up with a 'moonshot'**, a big measure that automatically entails other measures
- Be **ambitious** in your goals, and **transparent** on what you do not know yet
- **Measure progress** and report on this
- In case of criticism, **share the dilemmas** and ask your critics: how would you handle this?
- In case of criticism, keep your head up and **remember what you believe in**
- **Share all your lessons** with your stakeholders



# Governance



How do you organise sustainability at your organisation? At PwC Netherlands this happened as follows.



## 1. An initial exploration based on the Sustainable Development Goals

Sustainability is a broad term. PwC Netherlands plots its sustainability journey in line with the Sustainable Development Goals. The Sustainable Development Goals (SDGs) are the 17 development goals formulated by the United Nations with the aim to make the world a better place. Together with its stakeholders, such as staff members, clients and NGOs, PwC Netherlands used the SDGs to perform an initial sustainability exploration. PwC Netherlands selected nine goals in areas where the company can make a positive impact. With regard to the environment, the focal point of this publication, PwC Netherlands selected three SDGs where the organisation can make a difference. Progress on the goals is monitored by means of the **SDG impact measurement tool** developed by PwC Netherlands.

- SDG 7: Affordable and clean energy
- SDG 12: Responsible consumption and production
- SDG 13: Climate action



## 2. Reporting on green figures

In addition to plotting and measuring, external reports must be published also on the non-financial figures. PwC Netherlands calls these the green figures. Since 2013 PwC Netherlands has published integrated annual reports, which include financial and non-financial figures. Integrated reporting is transparent towards the external stakeholders. While the red or black figures reflect a company's current situation, the

green figures provide useful management information that can be used for long-term strategies. PwC Netherlands monitors progress by means of an integrated dashboard developed in-house. This progress is shared with the Board on a quarterly basis.

"Some companies are still too reluctant to measure the results in their key impact areas. An important reason for this is the fear of poor performance. Nevertheless, a negative score is the perfect reason for discussing actions and developing a sustainability strategy."

**Maarten Dansen, Sustainability Manager at PwC NL**



## 3. Having a target helps

What helps accelerate an organisation's sustainability improvement is to come up with a goal. It must be one that is ambitious, preferably just out of reach, but most importantly aligns with the company's values. PwC wants to help resolve vital issues in society; this is PwC's purpose. Climate change is one of these vital issues. A sustainability ambition for the organisation is in perfect harmony with this mission. It is important to keep asking yourself why you want your organisation to move in a particular direction. Repeating this question, both internally and externally, is a key condition for eventual success.

PwC Netherlands accelerated its sustainability improvement in 2015 by formulating the following goal: 100% circular by 2030. In September 2020, PwC Netherlands raised the bar by making a

global commitment: Net Zero by 2030. This means that on balance the company will have no emissions and no waste, and will make optimum use of raw materials and other resources.

- At least a 50% reduction in absolute emissions by 2030, with the ambition of a 100% reduction
- The remaining emissions to be offset by Carbon Removals
- At least 50% of suppliers have committed to the same reduction target by 2025

How PwC Netherlands will achieve these goals is not yet exactly clear. After all, these are goals that are just out of reach. However, PwC Netherlands is on the right track with its current progress and plans. The greatest challenge is reducing the impact of business aviation.

#### Science Based Targets

PwC Netherlands' commitment to Net Zero by 2030 is in line with the Science Based Targets (SBT). The Science Based Targets initiative (SBTi) has formulated scientific targets which help companies reduce their emissions. In this way, the business sector can help slow down global warming and thereby meet the Paris climate targets.



## 4. Formulating intermediate targets

Such a final target is a long way ahead. Organisations need intermediate targets on the way to 2030 so as to underline the urgency in-house as well. This means that employees cannot stand idly by and think 'whatever, I'll be gone by then'. PwC Netherlands has formulated interim targets for the various impact areas:

- A 40% reduction in carbon emissions by 2024 relative to pre-pandemic levels (reference year 2019)
- A fossil-free fleet by 2025
- No residual waste by 2025
- A 30% reduction in business kilometres by 2025 relative to pre-pandemic levels (reference year 2019)



Identify the areas in which you want to measure progress. The effort that goes into collecting and measuring data has to be proportional to the impact you want to make.



Focus not only on the KPIs but also on the reasons why your organisation is pursuing these targets. This keeps your staff members feeling involved and responsible.



## 5. Roles and responsibilities

Sustainability must be properly embedded in the organisation. In theory, you want to stay as close as possible to existing structures, which will eventually remove the need for a separate sustainability department. Sustainability must become business-as-usual. It is therefore important that you work out the best way to achieve this. What roles are required, and who will be responsible for what?

### Board of Management

The Board of Management is responsible for sustainability at PwC Netherlands. Within the Board, at least one Board member has sustainability in their portfolio. The Board of Management assesses and monitors the initiatives of the Corporate Sustainability department.

### The Corporate Sustainability Team

This team designs the corporate sustainability strategy, and coordinates and implements the sustainability initiatives in the organisation. Within this team, professionals have been designated whose goal is to achieve a sustainable workforce, business and operations. The team has at least tripled in size since 2015. It is headed by the Corporate Sustainability Officer, who also sits on the Board of Management. Initially, the Corporate Sustainability department was part of Firm Services, which provides the support services at PwC. In 2022, the team moved to the ESG Team of the business, which carries out the consultancy and accounting work for PwC clients. In this way, sustainability has become an integral part of the organisation, and the in-house knowledge and experience about sustainability improvement can also be used externally. Improving the sustainability of the company's own operations is a responsibility shared with the relevant staff departments.



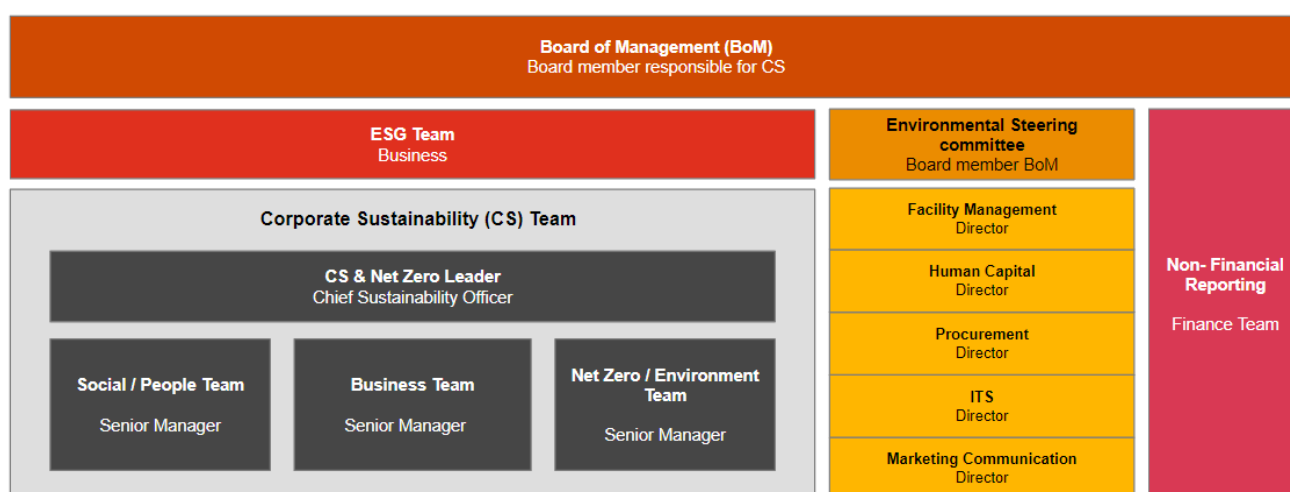
## Net Zero advisory group.

Without a dedicated and formal steering group, it is quite a challenge to motivate departments on the theme of sustainability. This is why a Net Zero advisory group was created in 2016, when the sustainability journey of PwC Netherlands was just beginning. This group consists of the Director of Corporate Sustainability and the directors of all the departments involved in the operations at PwC Netherlands (Firm Services): Facility Management, Human Capital, Procurement, ITS and Marketing. Meetings are chaired by a delegate from the Board of Management and prepared by the Corporate Sustainability Team. Each quarter, the Net Zero advisory group looks at the non-financial figures and at the effects of the measures taken, and discusses developments in the market. It is important that this group meets at regular intervals, because its members share responsibilities: none of the departments can achieve a goal entirely on its own. For example, fleet management not only involves employment conditions but also communication and facility management.

## Project manager per Firm Services department

For each staff department, project managers have been designated point of contact for the Corporate Sustainability Team and for sustainability questions from their own departments. While it was usually the Corporate Sustainability Team that initiated or managed projects in the early years of the journey, the focus has shifted to the departments. In this way, sustainability has integrated further into the organisation, and the Corporate Sustainability Team has gained a more supporting role.

## The organisational structure with the various teams working on sustainability



## Different departments and their influence on the sustainability themes

Impact area	Firm services	FM	Procurement	ITS	HR	CS communication/marketing
Air / train mobility						
Car mobility						
Energy						
Waste						
Procurement						

Expected impact-influence



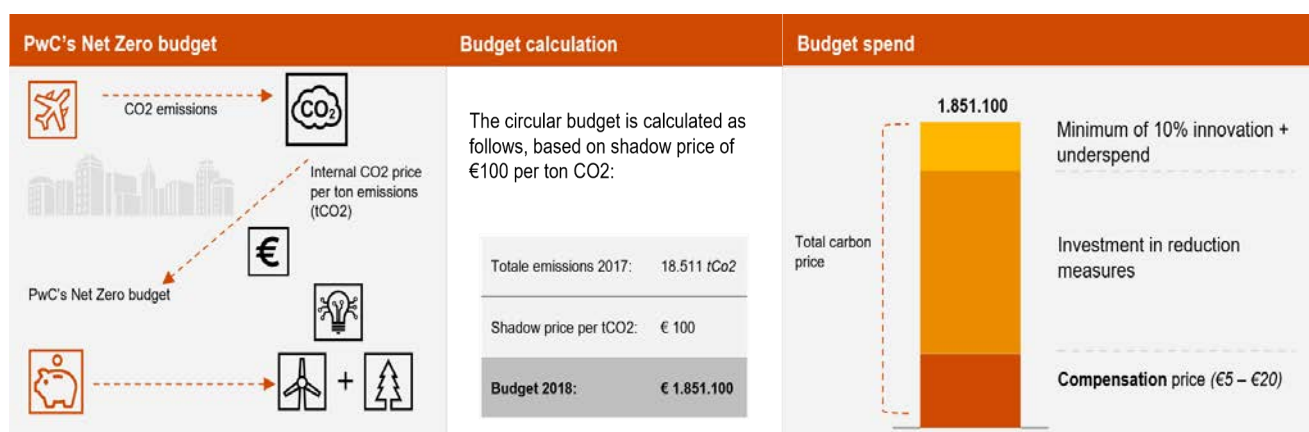
## 6. Internal carbon price accelerates sustainability progress

### Emission levels of one year determine the sustainability budget for the next year

Shifting sustainability to the highest gear. This is a challenge for many organisations. Experience shows that freeing up a budget for each individual sustainability measure is a time-consuming and potentially frustrating job. It is important to come up with a smart measure that generates a budget. PwC Netherlands devised one, the internal carbon price: for each ton of emissions, PwC Netherlands spends €100 on sustainability measures.

The introduction in 2017 generated a substantial amount straight away. Emissions in that year were 18,000 tons of CO<sub>2</sub>. This meant a (minimum) investment budget for sustainability of €1.8 million.

### The calculation and structure of the sustainability budget



The budget is spent on the additional costs required to make the organisation more sustainable. For example, an office needs carpet tiles. A circularly produced carpet tile costs more than a conventional variant. Or, a rail return to Paris is more expensive than a return flight. The difference is paid from the sustainability budget. Obviously, this helps achieve PwC's reduction targets. Any recurring costs will be paid from the budget only in the first year. Thereafter they will fall under the regular budget. It is a budget for acceleration, not the cost price of realising the sustainability ambition.

### How was the amount of €100 determined?

PwC Netherlands carried out an exploratory study. At that time, a carbon offset certificate cost €5 per ton. However, this was far less than the real carbon emission price. A study by the PBL Netherlands Environmental Assessment Agency produced an amount between €60 and €160. The scarce examples of companies that already used an internal carbon price showed a similar range. PwC Netherlands decided to set the amount at €100. Clear and substantial.

"Ultimately, the exact amount is not really all that important. The added value is that you have a proper budget for sustainability measures. This means that you do not have to request a separate budget for each project. And this initiative strengthened the role of the Corporate Sustainability department in the organisation. At the start of the year, departments apply for a share of the budget. If the budget runs out quickly and targets are missed, the department is not working effectively. Or: if a department misses a target but some budget remains, it realised an insufficient number of projects."

**Maarten Dansen, Sustainability Manager at PwC NL**



"Our internal carbon price really helped us accelerate the transition. The price creates awareness within the organisation, from CFO to associate. A ton of CO<sub>2</sub> may not mean all that much to some people, but an amount of €100 will."

**Maarten Dansen, Sustainability Manager at PwC NL**



The next step is to start using true prices. This means that non-sustainable products and services are actually made more expensive because their price includes the total social and environmental impact. The carbon price is not yet used for this purpose at present. The challenge here is how to ensure that the administrative burden is outweighed by the impact you are making. This differs per product or service.

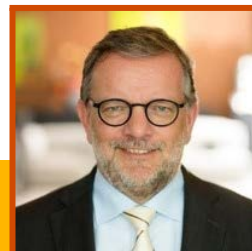


# From the boardroom

**Former COO and CFO Michael de Ridder on sustainability in the boardroom:**

**“There is now a drive to come up with new things, to be the best at doing so”**

How to put sustainability on the agenda in the boardroom? For many companies that is a relevant question. At PwC Netherlands this happened as follows, remembers former COO, CFO and current partner Michael de Ridder.



De Ridder retraces his sustainability journey from the moment he became COO and CFO in 2016, when he had been on the Board for three years. Around that time, which is also when the Paris Climate Agreement was signed, a world was emerging in which the sustainability debate became increasingly topical. All kinds of civil organisations were rearing their heads and banging their drums ever more emphatically, as he describes the situation.

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## **Another step back in time**

While telling his story, Michael de Ridder realises that he should really take another step back in time. And start with himself. It was around 2002, when he was serving his client TNT as auditor. TNT was then headed by Peter Bakker, who is now CEO of the World Business Council for Sustainable Development (WBCSD). Back then, Bakker was ahead of his time when it came to addressing sustainability and transparency in the annual reports. He asked his auditors not only to audit the financial figures but also to provide assurance on TNT's environmental figures and social performance.

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## **There was nothing**

“That was my first experience with sustainability”, says Michael de Ridder. De Ridder noticed that sustainable accounting was totally different from financial accounting. “There was nothing, no calculation method, no template. I asked myself: what do those figures tell us, for example about gas consumption, electricity or emissions, and how do you review them, how flexible are they? It was definitely a free format, and the figures were not really comparable, so there was much to find out.”

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## **Sustainable motivation taken into the boardroom**

“I saw it as a hobby, something I enjoyed doing”, De Ridder continues. Years later, he took that motivation into the boardroom of PwC Netherlands. He found that most of his fellow Board members considered it a logical step to improve the organisation's sustainability. “It was the right thing to do. We wanted to provide transparency on our activities. After all, nobody knows what we are doing if we do not write it down. And secondly, we wanted to lay down methods for comparing different years.”

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## **‘Great to see her at work’**

What helped De Ridder was his collaboration with Wineke Ploos van Amstel -Haagsma, back then the Sustainability Manager at PwC. A passionate sustainability ambassador, De Ridder calls her: “It really helps to have someone like her in your company. It was great to see her at work, with an intrinsic drive to make PwC a better organisation.” She gave presentations to the Board on sustainability. Initially this was once a year, but soon she did so much more often. Her enthusiasm for sustainability proved contagious. “You often see that people in the sustainability world are really passionate. They enjoy what they are doing and are energised by their work. They act first and foremost from a sense of responsibility, rather than a sense of liability. That is a significant difference.”



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## **These departments are necessary for sustainability improvement**

As COO of PwC Netherlands, Michael de Ridder was responsible for Firm Services. These are all the services that are necessary for keeping the business going: Facility Management, Human Capital, Procurement, ITS and Marketing. De Ridder concludes: "At our company, you can steer the sustainability issue with these four departments." PwC is a service provider, after all: the carbon emissions are not caused by the primary business processes and are therefore not a major concern in that context. The greatest emissions are generated by PwC's air travel, fleet and buildings.

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## **Formation of the Net Zero advisory group and importance of communication**

It was therefore an obvious step for Michael de Ridder to set up a Net Zero advisory group comprising delegates from these four departments. This steering group was tasked with making figures reliable and comparable, and with developing initiatives. The Net Zero advisory group also included the Head of Marketing and Communication. "Because it is essential to get your policy across, both internally and externally", explains De Ridder. "Some decisions really affect people, and there are measures that staff members experience as restrictive. You have to introduce them with great care. If you do not, your company will soon be buzzing with stories about how difficult it all is. You need to avoid that."

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## **An internal carbon price: the obligation to invest money in sustainability**

The Board of PwC Netherlands has taken various measures over the years. Michael de Ridder names two significant ones. Firstly, the introduction of an internal carbon price: for each ton of emissions, PwC Netherlands spends €100 on sustainability. Why this measure? De Ridder: "Quite simply, to force ourselves to invest money in sustainability. You have in fact committed yourself to spend money. You promised this and made it public; that really helps accelerate the sustainability transition."

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## **Take the train**

Secondly, the former COO refers to the efforts of PwC Netherlands to reduce air travel emissions. "Air travel accounts for our greatest environmental impact." Therefore, staff members who need to go to Paris or Frankfurt take the train. And short-haul business-class flights are converted into economy-class flights, which have a lower footprint. "Of course there will always be staff members who come up with an excuse why they have to be in Paris at 9.00 a.m. and therefore really need to fly ..."

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## **Facing the confrontational figures**

What helps influence employee behaviour is to make your own emissions transparent. This was made possible with the introduction of [Environmental Footprint Insights](#), an app developed by PwC Netherlands which gives each staff member insight into their own carbon emissions. Michael de Ridder has a clear memory of what happened a few years ago: "I now have a different role within PwC, but my personal emissions in 2019-2020 were 62 tons. That is equivalent to 320 return flights to London, and 3,400 trees. The fact that I remember those figures means that they made an impression on me."

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## **The swing**

These and other measures – "for example, we also sponsored an electric aircraft. Because our emissions are largely due to air travel, we want to be at the forefront of all new developments in that sector" – gradually caused a 'swing' within PwC, as Michael de Ridder describes the sustainability acceleration. "It starts a drive to come up with new things, to be the best at doing so. This will trickle down to all areas: waste reduction, paper recycling, fleet electrification ..."

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## **The whole boardroom green? No, but it does not have to be**

Has the whole boardroom coloured green by now? "Of course I am no longer on the Board now, but the drive is good. Although there will probably be different views; this was already the case in my time. But that does not matter. Most Board members are interested in sustainability, but if you steer PwC's core business, it is not your primary concern. When it comes to major decisions, for instance on internal carbon pricing, which costs millions per year, my colleagues on the Board will obviously want to know why we should want this. And that is a good thing, those critical questions, a proper discussion. "My colleagues have never tried to thwart ideas. Good thing, too."



## Sustainability accelerators for every boardroom

- **A 'green' board member**  
who has come across sustainability improvement at an early stage and finds the subject interesting and necessary. Often the green board member was inspired by a sustainable predecessor or shaken up by a personal experience.
- **A passionate ambassador in the organisation**  
who inspires and enthuses the board with an intrinsic drive.
- **A Net Zero advisory group**  
comprising delegates from the Facility Management, Human Capital, Procurement and ITS departments. The Marketing and Communication department should take part in this steering group, so that the measures – especially the sensitive ones – can be clearly explained at internal and external level.
- **The focus on a sense of responsibility**  
instead of external motivation in the form of a sense of liability. Laws and regulations provide a framework, but do not prompt a board to start a greening process. This impetus is given by intrinsic motivation and the basic attitude to do what is right and necessary.
- **An internal carbon price**  
which obliges the organisation to invest money in the greening of the organisation. This is a measure that can accelerate a company's transition.
- **Insight into your personal emissions: Environmental Footprint Insights**  
is an effective instrument to give staff members insight into their personal carbon emissions. This insight helps in making sustainability measures within an organisation acceptable to staff members as well.

## The power of insights into your footprint: the Environmental Footprint Insights

"It started with the wish to create an internal dashboard for our environmental data. This developed into a digital and versatile tool that encourages sustainable behavioural change."



**Marije Nieuwenhuis, Environmental Footprint Insights product manager**

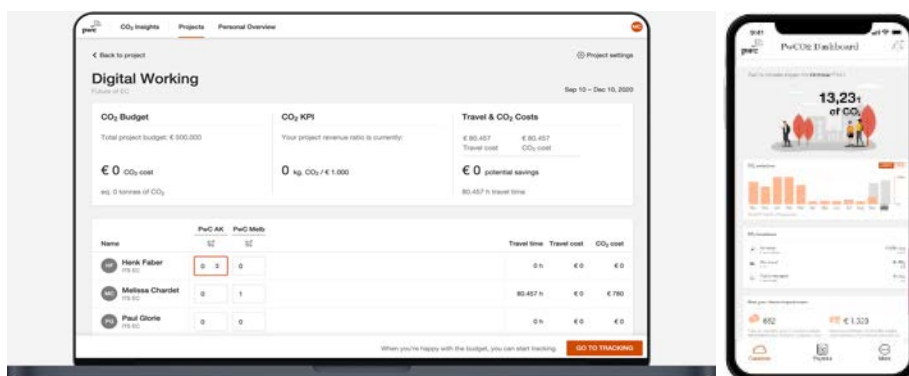
By now, **Environmental Footprint Insights (EFI)** is on the mobile phone of every PwC staff member. In some cases presents a confrontational picture

of the environmental impact of their personal travel behaviour. And of the impact made by (project) teams. PwC Netherlands uses this instrument to further reduce its carbon emissions.

### Personal dashboard

At personal level, it is possible to view the emissions of business trips. And the number of trees that need to be planted in order to reabsorb that CO<sub>2</sub>. The app also shows the emissions that would be saved if a sustainable alternative is used. Environmental Footprint Insights is linked to PwC's internal carbon price. This means that emissions are also converted into euros.

### An example of the EFI dashboard on laptops and mobile telephones



### Using accurate data to take the right decisions

At project level, the app gives project leaders insight into the environmental impact of the overall

project. It can also present forecasts that compare multiple scenarios. How much will it save in time, money and environmental impact if the whole team

travels by rail rather than air for a project in Paris? And what will happen if teams hold more meetings online, or start carpooling? These insights help project leaders take the right, data-driven, decisions.

#### **A growing system**

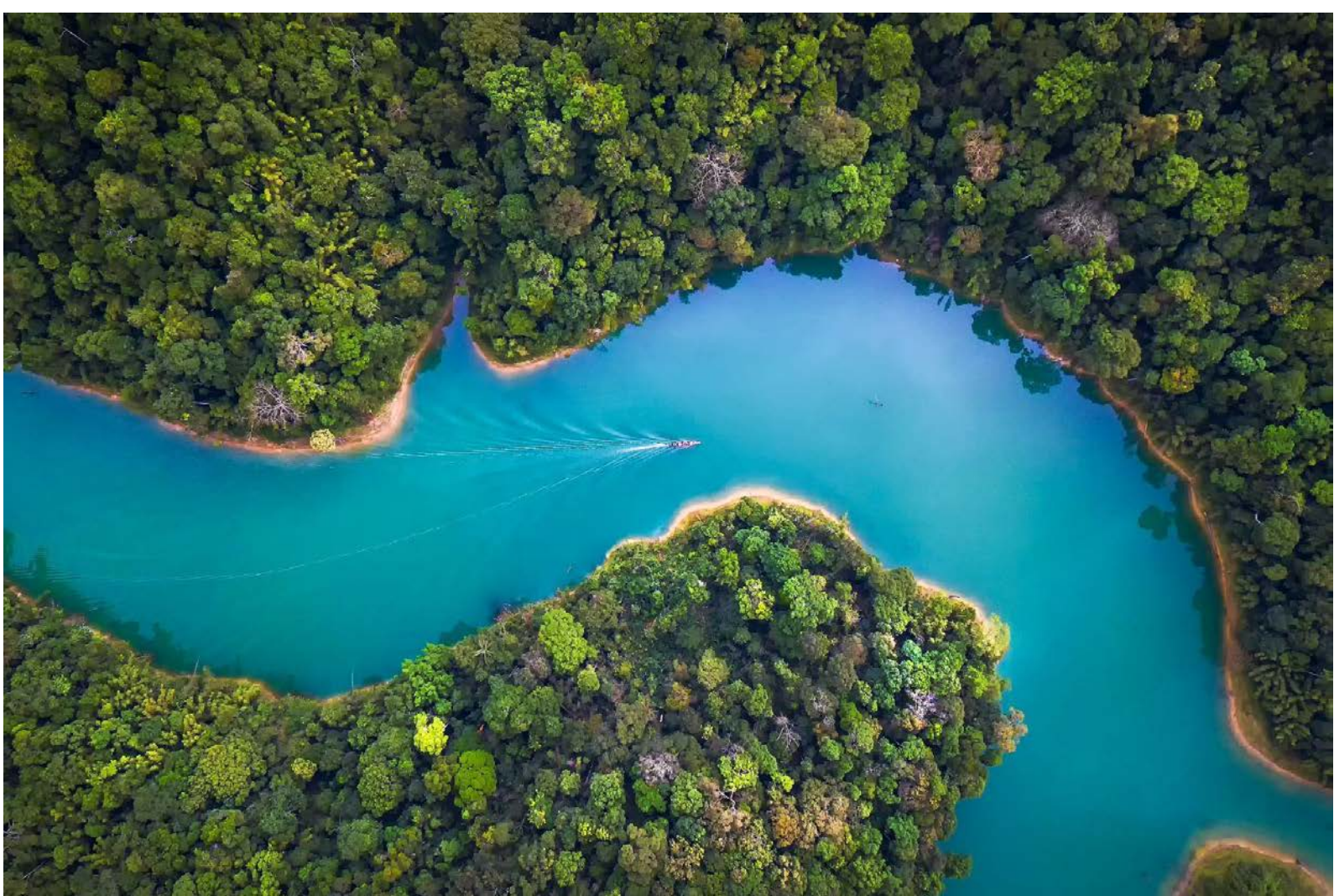
Environmental Footprint Insights is a growing system. It is under constant development. In this way, the tool is linked even more emphatically to PwC's goal: Net Zero by 2030. It clearly shows staff members whether they are already on the road to sustainability, or still have to take measures to reach that goal. It also enables you to compare your travel behaviour with that of your colleagues.

#### **Travel behaviour and more**

At present, the tool focuses primarily on travel behaviour. Environmental Footprint Insights can be extended to other domains in the future and, for example, chart a complete trip including hotel accommodation and circular opportunities.

#### **Environmental Footprint Insights is used in an increasing number of countries**

By now, the use of Environmental Footprint Insights is not limited to PwC Netherlands: this digital tool is also available in other PwC countries. PwC Canada, France and Ireland are already using the tool, with other countries set to follow.





# A sustainable ecosystem

## Together with partners for a sustainable ecosystem

PwC Netherlands is making its organisation more sustainable in an ecosystem with relevant collaborative partners in respect of environmentally-related issues. Before concluding a partnership, PwC Netherlands first checks whether the prospective partner is a reputable party with a good name in the market. The purpose of each partnership is to make an active contribution and achieve measurable results. And to make a social and environmental impact. PwC Netherlands collaborates with the following partners, among others:

### **MVO Nederland**

The network organisation [MVO Nederland](#) ('CSR Netherlands') brings companies, government bodies, knowledge institutions, NGOs and trade unions together for the purpose of developing sustainable business models with stable operating results. In this context, PwC is active in the Large Companies Network, the Partners' Council and various working groups.

### **WBCSD**

PwC Netherlands is a partner of the [World Business Council for Sustainable Development](#). CEOs of more than 200 large companies worldwide use their expertise in working on the acceleration of the energy transition, nature development and an inclusive society. An important global partnership, in which we jointly develop knowledge and write publications.

### **WEF**

PwC Netherlands works with the [World Economic Forum](#) on developing reporting standards for sustainability accounting. In particular, this concerns areas that are still in their infancy, such as Sustainable Aviation Fuels or the impact on biodiversity.

### **[Dutch Green Building Council](#)**

PwC Netherlands is a partner of this civil

organisation that promotes sustainable building. Through the sustainability quality mark BREEAM-NL developed by DGBBC, PwC Netherlands is making its existing offices more sustainable. In addition, PwC contributes to the Dutch Delta Plan for Sustainable Renovation as an end user.

### **Anders Reizen**

PwC Netherlands is a member of the [Anders Reizen](#) Coalition. This coalition aims to make business travel more sustainable. In this coalition, PwC Netherlands chairs the Anders Vliegen working group. This makes PwC Netherlands a frontrunner in more sustainable aviation.

### **Together for Biodiversity**

PwC Netherlands has included biodiversity in its sustainability ambitions, and accordingly signed the [Delta Plan for Biodiversity Recovery](#). By doing so, PwC Netherlands made a commitment to help improve biodiversity in the surroundings of its own offices and those of its clients, and to investigate how reporting on biodiversity can be given shape. In consultation with scientists and environmental consultancy firms, PwC identifies the factors that determine biodiversity impact. Examples include the loss of natural habitat in a particular environment, or pollution.



## Selecting collaborative partners

PwC Netherlands has a rich network of collaborative partners. And uses a wide range of standards. What aspects do you consider when selecting the right network partners?

- **Active collaboration**  
Dormant discussion groups are of no use to anyone. This is why PwC only concludes collaborative partnerships in which the organisation can make an active contribution.
- **Give and take**  
Collaborative partnerships should be beneficial to your organisation. It is also important to help the other partners on their way. A matter of give and take, therefore.
- **Find like-minded people**  
Collaborate in a network with like-minded people. Not just with regard to sustainability ambitions, but also in terms of scale and profile.
- **Define more goals**  
A collaborative partnership can have multiple goals. Building a network of like-minded people, pooling knowledge, jointly organising activities, jointly accelerating a movement – combine these goals in the partnership.
- **Look at your own organisation**  
Standards and quality marks may sound attractive, but are they appropriate for your organisation? As PwC operates at global level, it deliberately foregoes quality marks and standards aimed purely at the Dutch market.

## Certificates and standards

### BREEAM-NL for existing offices

The existing offices of PwC Netherlands have obtained **BREEAM-NL** certification, the sustainability quality mark for buildings.. Altogether, 14 BREEAM-NL Outstanding certificates have been awarded for the 'use' component, the highest score. In 2017, PwC Netherlands was the first company to obtain certification for a complete portfolio.

### EcoVadis Platinum sustainability certificate for PwC Netherlands

**EcoVadis** is the world's largest supplier of business sustainability assessments. PwC Netherlands has been awarded the EcoVadis Platinum Certificate. With this being the highest sustainability ranking, PwC Netherlands is among the top one percent of most sustainable companies in the world. The EcoVadis score has gone up from 66 in 2015 to 81 in 2023.

### Greenhouse Gas Protocol and Science Based Targets

The **Science Based Targets initiative** (SBTi) has validated PwC's target of a 50% reduction in greenhouse gas emissions – in absolute terms – by 2030 relative to 2019 levels, in line with the 1.5-degree scenario of the Paris Climate Agreement. The guideline is based on the standards of the **Greenhouse Gas Protocol** (scope 1, 2, 3 emissions).

### Carbon Disclosure Project

The **Carbon Disclosure Project** is an international non-profit organisation which helps companies and cities disclose their environmental impact. PwC

Netherlands reports on the basis of these standards.

### CSRD

PwC The Netherlands will as from fiscal year 2024 report confirm the Corporate Sustainability Reporting Directive (CSRD).

### RE100

This initiative brings companies together to commit themselves to 100% renewable electricity. PwC Netherlands achieved its targets in 2020-2021, a year ahead of schedule. In 2021-2022, PwC Netherlands also switched to 100% green gas.

### GRI

The **Global Reporting Initiative** is an international organisation that draws up sustainability reporting guidelines. In a sustainability report, an organisation makes public disclosures about its economic, environmental and social performance.

### TCFD

The **Taskforce on Climate-Related Financial Disclosures** (TCFD) develops recommendations and tools which help companies identify climate-related risks and opportunities for their operations. PwC Netherlands wants more companies to report in accordance with the TCFD guidelines in order to tackle the climate risks together.

### Taskforce Nature Related Financial Disclosure

In the **Taskforce Nature Related Financial Disclosure**, PwC Netherlands chairs the biodiversity working group that aims to develop a standard for disclosures on biodiversity impact in annual reports.

## Pro bono sustainability services

PwC Netherlands provides its knowledge free of charge in order to speed up sustainability projects and developments. On average, PwC Netherlands devotes around 20,000 hours each year to pro bono work for more than 100 Social Enterprises. This benefits PwC Netherlands too: the ecosystem is strengthened while staff members become more socially aware and learn from best practices.

### Lightyear

Lightyear is a Dutch start-up that sells electric cars. The start-up is developing a new model that needs less energy to operate than other electric cars on the market. In an increasingly shrinking energy market, this is an interesting development in social and environmental terms. PwC Netherlands assists Lightyear in making this impact transparent.

### Paperwise

This is a growing company which develops environmentally friendly and socially responsible

printing paper. The organisation wants to scale up while remaining profitable at the same time. PwC Netherlands provides support in the form of a special one-day programme on value creation.

### Sea Rangers

This is a social enterprise that helps protect the sea. Sea Rangers also conducts research. Sea Rangers consists of several entities and operates all over the world. PwC Netherlands provides tax consultancy services and advises on the regulations applicable in the countries concerned. It also advises Sea Rangers on their liquidity position.

### WEF Clean Skies for Tomorrow

This mission-driven platform of the World Economic Forum aims to make industry and the mobility sectors more sustainable. In one of the initiatives, the Clean Skies for Tomorrow Initiative, PwC Netherlands helps develop a reporting standard for offsetting sustainable kerosene in a company's carbon footprint, which will enable that company to report on the subject.

## We make the greatest climate impact through our clients

As a large organisation, we make every effort at PwC to be fully Net Zero by 2030 and increase our positive impact on the world around us. However, the greatest positive impact is made through our services. Every day, we help our clients make the transition to a sustainable business model, which is essential for future-proof operations and for our stakeholders. What does this transition involve, from ambition to implementation? An interview with **Roel Drost**, **Director Climate & Reporting at PwC**.



### PwC has high sustainability ambitions. Apart from the positive climate impact, why is it important for an organisation such as PwC to set such ambitions?

“Our ambitions and the concrete measures we take to achieve those ambitions give us credibility in our discussions with clients. Based on our own experience, we can tell them what the internal transition to a sustainable business model involves, where the bottlenecks are and how they can resolve them. That is a great help.”

“Colleagues at PwC who are involved in the implementation of our own ambitions and goals, such as adopting **Sustainable Aviation Fuel** or determining the internal carbon price, often come along to these client meetings. In this way, our clients hear about practical experiences straight from the horse's mouth. Therefore our boundless ambition and focus in the area of sustainability really help us increase the impact of and at our clients.”

### What do you consider to be the essence of an organisation's sustainability policy?

“What matters in my view is long-term value creation. Just like us, our clients want to be future proof. This means that there are two things they need to do. They have to look inwards from the outside and outwards from the inside. This ‘double materiality’ is essential.”

“The first perspective is an inward approach. This means that our clients need to reduce their environmental impact and align their operations with the Paris climate ambitions. ‘What does this mean for my organisation?’, is a question we are often asked. Normally, we start with what is known as a climate scenario analysis. Based on different scenarios – such as a scenario in which global temperatures rise by 4 degrees



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and a scenario involving a rise of 1.5 degrees – we chart both the physical and the transition risks and explain how these can be managed.”

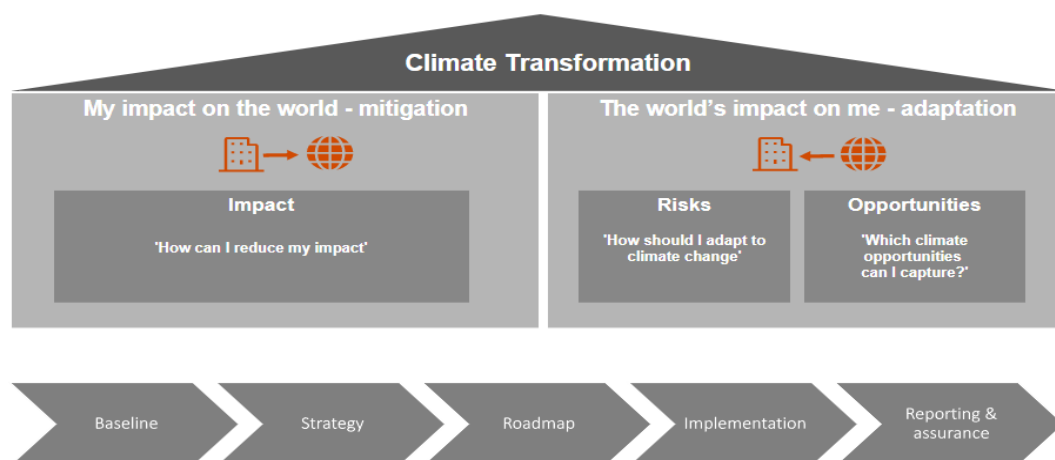
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**Making your own organisation resilient is obviously essential. But what about the impact on the world around us?**

“That is the second perspective we always build into our work. We look outwards from the inside and show the company’s impact on the climate. This process always starts with charting the footprint and localising the principal hotspots.”

“Within this approach, we set a baseline. From there we work towards a strategy and subsequently towards implementation. The implementation of the strategy does not mark the end of our involvement. In order to make progress and continue this progress, monitoring and reporting are essential. And of course obtaining assurance on the results achieved. Within PwC, we have the right expertise for every step. By bringing together all these different kinds of expertise, we make a real difference and create value. Both for our clients and for the world around us.”

**The Climate Transformation process: from Baseline to Roadmap and from Implementation to Assurance**



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**From ambition, strategy and transformation to reporting and assurance: those are quite a few steps. What does the client want most within the environmental domain?**

“We see in the market that climate is a relatively mature proposition because of the Greenhouse Gas Protocol. We are asked many questions about that, especially about Greenhouse Gas Accounting. As in financial accounting, complex GHG accounting issues are a minefield for our clients. How do we calculate the emissions? And what are the scope and boundaries? These are typical questions on the part of our clients.”

“Around ten years ago, many organisations started charting scope 1 and scope 2 emissions. The greatest emitters started even earlier, because they fall under the emissions trading system. Many organisations are now ready to take the next step: scope 3. This poses a real challenge, since it requires a lot of information about the supply chain. What goods do you buy as an organisation? Where do you buy them, and what does the supply chain look like? How do your own customers then use these products? At PwC we are obviously dealing with this as well, so we can contribute our own experience to the discussion.”

“In addition, I have noticed a high demand for help and advice in the area of Science Based Targets and the ESG impact within the supply chain and other chains. Because of globalisation, the supply chains are complex and opaque. Finally, we see increasing attention for biodiversity. Organisations want to know what impact they have on biodiversity, but also how dependent they are on ecosystem services. I am happy to help them find solutions for all these challenges.”

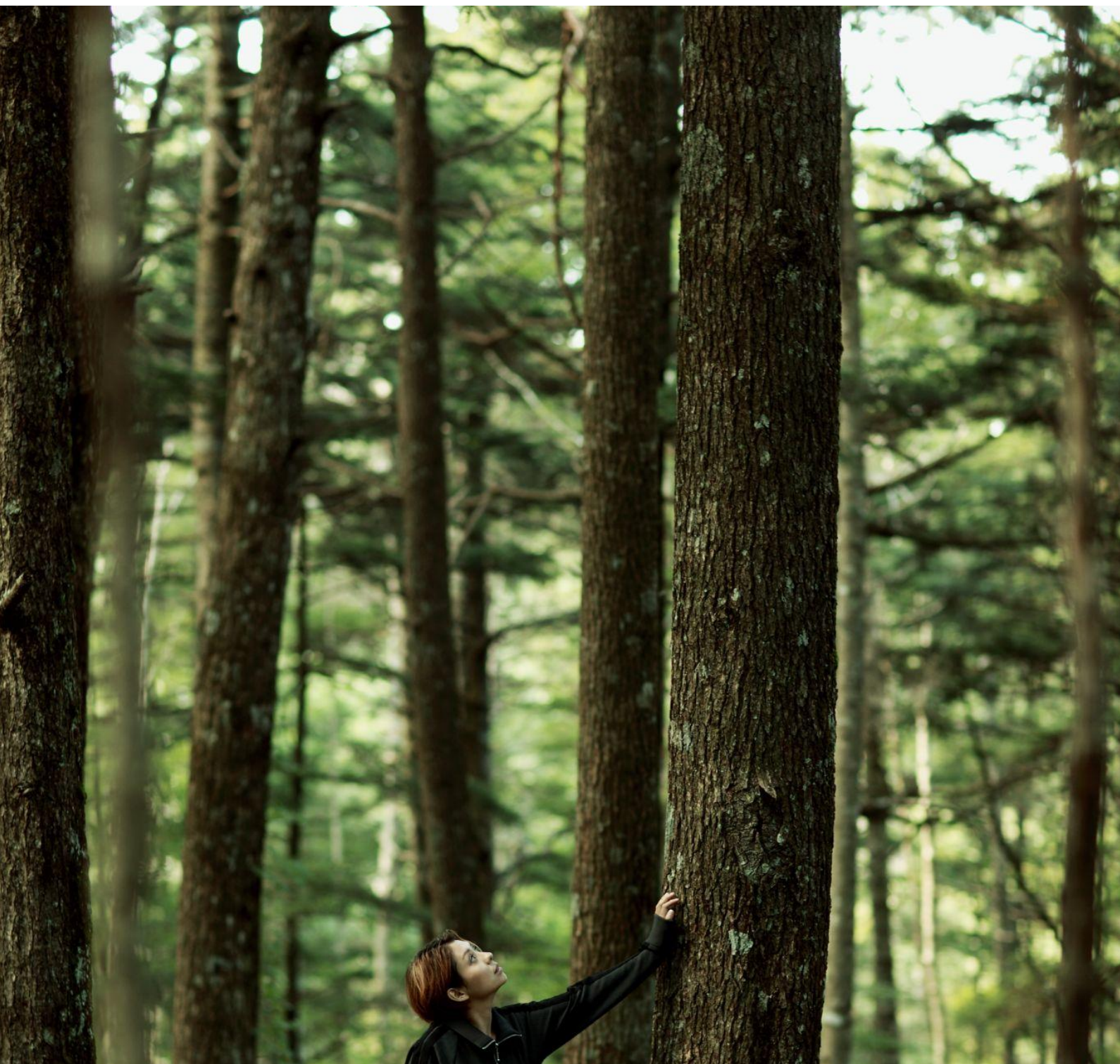
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### How can PwC make an even greater impact?

“Building trust and helping resolve important issues is our mission and is embedded in the core of our organisation. This mission is linked one-on-one to ESG. It is inspiring that we can make a more positive impact by growing. This is totally different for a steel company, to give just one example.”

“I want to help our clients with their climate strategy. And because we can provide all ESG services, we can also assist companies in the broad sustainability transition that has become so urgent. It is a cliché, but the world is changing before our eyes. Operations are constantly affected by legislation such as the **CSRD**, war in mainland Europe or physical climate risks. This means that we must always look at cost efficiency, flexibility, innovation and technology. That is where we have a role to play, that is our task.”





# International travel

## How improving the sustainability of business aviation is taking flight

A job as consultant at a large accounting firm such as PwC Netherlands is quite appealing. The level is high, the work is challenging and you have international clients and colleagues. You get to see the world. Travelling is enjoyable, but also very harmful to the environment. What does PwC Netherlands do to reduce its carbon emissions generated by business aviation? One measure leads to another.

### **November 2017: We are behind schedule**

The Net Zero advisory group of PwC Netherlands expresses its concern about business aviation. At that time, air travel was responsible for 31% of PwC Netherlands' total carbon emissions. While reductions have already been achieved in other impact areas, aviation-related emissions are increasing. Although PwC Netherlands offsets its carbon emissions with carbon certificates, these are disregarded for the reduction targets. It is therefore time for additional measures.

### **February 2018: A balanced package of measures**

The Corporate Sustainability Team decides to gather data on business aviation and engages in talks with the network of PwC Netherlands, such as the Anders Reizen Coalition, MVO Nederland and PwC Global. In addition, sessions are held in which young PwC Netherlands professionals are asked what they consider important in respect of sustainable aviation. This generates a list of 17 measures. These measures are assessed on costs and revenues, emission reduction potential and internal support. Based on the results, a balanced set of measures is compiled. Some measures are more expensive than others and some measures receive wider support than others, but as a whole the set balances out. A number of measures are implemented straight away. The most significant of these are:

- **Direct flights instead of flights with stopovers**  
Aircraft take-off and landing produces a large part of the carbon emissions of the flight.
- **Travel by train to Frankfurt and Paris**  
Rather than air, including all stations in between.
- **Daytime business-class flights of less than 8 hours become economy class**  
Business-class travel produces approximately three times as much emissions as economy-class travel. This is because more space is taken up in the aircraft, which means

that the kerosene usage is apportioned among fewer passengers.

- **Online meetings**

In order to encourage online meetings, PwC Netherlands improves the meeting areas and puts video conferencing in the diary as a standard option.

### **June 2018: Donation of electric aircraft**

In addition to offsetting and reduction, a third pillar is introduced: innovation. In order to be Net Zero by 2030, more sustainable alternatives are needed. To accelerate innovation and sustainability improvement, PwC Netherlands donates an electric aircraft to the Netherlands Aerospace Centre. This aircraft will be used in further research into the future of electric air travel.

### **July 2018: Launch of Anders Vliegen Platform**

PwC Netherlands supports the launch of the Anders Vliegen Platform by providing a sum of money and a charging infrastructure at four airports. The platform focuses on increasing the sustainability of small-scale aviation in particular, where much knowledge and experience is to be gained with electric air travel.

### **July 2018: PwC Netherlands becomes chair of the Anders Vliegen working group in the Anders Reizen Coalition**

The activities of PwC Netherlands in the area of sustainable air travel have not gone unnoticed. The media report increasingly often about PwC Netherlands' aviation policy. This attention intensifies when PwC Netherlands joins the Anders Reizen Coalition. PwC Netherlands becomes the chair of the Anders Vliegen working group. In the Anders Reizen Coalition, large Dutch employers jointly work on improving the sustainability of their business mobility.

### **September 2018: PwC Netherlands at the climate roundtable**

In the context of the Dutch Climate Agreement, organisations discuss the implementation of the new agreement at several climate roundtables. PwC Netherlands takes part in the climate roundtable on aviation. In this role, PwC Netherlands represents the customer side. The other participants in this roundtable are KLM, Amsterdam Airport Schiphol, TUI and Delft University of Technology.

### **June 2019: Deal with SkyNRG on purchase of bio-kerosene**

PwC Netherlands concludes an agreement with SkyNRG providing for the guaranteed purchase of

biokerosene over a period of five years. By doing so, PwC Netherlands also enables SkyNRG to build a factory for this fuel in the Netherlands. Biokerosene (a form of Sustainable Aviation Fuel, SAF) potentially emits 85% less CO<sub>2</sub> than fossil kerosene. The actual environmental impact is

lower, at around 45%. This is because PwC Netherlands also reports on non CO<sub>2</sub>-related environmental impact. PwC Netherlands is the first large organisation to take this step. This marks the start of a long-term partnership with SkyNRG.

**Charlotte Hardenbol of SkyNRG about the partnership with PwC since 2019:**

## **“PwC Netherlands has the intrinsic drive to make air travel more sustainable”**

It was in 2018, at the annual meeting of the WBCSD in Montreux, that Charlotte Hardenbol of SkyNRG and Wineke Ploos van Amstel - Haagsma (Chief Sustainability Officer at PwC Netherlands) first talked about sustainable kerosene. And they only did so properly after the meeting, over drinks in the bar. These drinks kick-started PwC's involvement in sustainable air travel. And more.



Charlotte Hardenbol is Head of Marketing & Sales at SkyNRG. Together with her team, she devises programmes to help companies scale up travel fuelled by sustainable kerosene, such as biokerosene. One of these is the Board Now programme, about which she spoke in Montreux. The principle: with a purchase guarantee from companies, SkyNRG can build a factory that produces sustainable kerosene – Sustainable Aviation Fuel (SAF). This is aviation fuel made from biological material. Air travel using sustainable kerosene generates at least 75% less carbon emissions than air travel fuelled by fossil kerosene.

### **Signal to continue**

Hardenbol was delighted with PwC Netherlands' immediate enthusiasm for the SkyNRG programme: “For us, this was confirmation that the programme ties in with what companies want. And PwC is a service provider that flies a lot, so together we can make an impact. PwC Netherlands took a bold step. For us, that was a positive signal to continue.”

### **Contract on purchase guarantee was quickly signed**

Less than a year later, the contract was signed: PwC Netherlands undertook to purchase a certain volume of SAF for a fixed price. It would do so over a five-year period. Each year, PwC Netherlands will slightly increase its reduction target through the purchase of SAF, to 50% in the fifth contract year. Partly due to PwC Netherlands' commitment, preparations are now under way for the construction of the factory. The factory will produce 100,000 tons of sustainable kerosene per year. This means a total carbon reduction of 280,000 tons per year. KLM is responsible for the greatest purchase. “Apart from PwC Netherlands, 11 other partners have meanwhile joined the Board Now programme. PwC Netherlands took the lead!”

### **Clean Skies for Tomorrow**

In partnership with SkyNRG, PwC Netherlands has taken further steps to make air travel more sustainable. In 2019, the World Economic Forum launched the Clean Skies for Tomorrow programme. One of the five workflows of that programme is about the manner in which companies can report on air travel fuelled sustainable kerosene. Using its accounting expertise, PwC Netherlands heads this workflow. “Together, we are in the process of developing a reporting standard”, says Hardenbol. “This is about determining the carbon reduction which companies can include in their annual report if they travel using sustainable kerosene. It is a very complicated calculation, but one that is necessary if we want to encourage companies to invest in sustainable kerosene.”

### **Growing market for sustainable kerosene**

Charlotte Hardenbol has noticed a significant rise in attention for sustainable air travel. “There has been so much market demand since last year, it is nearly more than we can handle.” Two important developments have contributed to this rise. Firstly: the introduction of legislation providing for mandatory use of sustainable kerosene in the aviation sector. Secondly: aviation is under a magnifying glass and there is a method for reporting on it. “The absence of a reporting standard prevented companies from buying sustainable kerosene on a large scale. Simply because companies could not demonstrate the resulting carbon reduction. They can do that now.”

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## Bio and synthetic

SkyNRG is making preparations for new biofuel factories and factories that will produce synthetic kerosene in an increasing number of countries. Synthetic kerosene is made by having CO<sub>2</sub> react with hydrogen. Although this development is currently still in its infancy, it largely constitutes the future of aviation. A synthetic kerosene factory may be built in Amsterdam. PwC Netherlands is involved in this as well, and helps explore the subsidy opportunities.

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## A good match

Since that first drink in Montreux, Charlotte Hardenbol has got to know PwC Netherlands increasingly better. “PwC Netherlands embraces everything that is new and too scary for other companies. They engage in ‘on the edge’ projects. And they help move projects forward by contributing their own expertise. There are few other corporates who do that.” This is why PwC Netherlands and SkyNRG are a good match in Hardenbol’s view. “We are compatible with that innovation. We are relatively small, agile and innovative, and we dare to go for projects that are new. Just do it, that kind of mentality.”

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## The intrinsic drive to make air travel more sustainable

In 2022, PwC Netherlands made its arrangement with SkyNRG more ambitious. From that year onwards, PwC Netherlands will purchase 100% SAF. Charlotte Hardenbol: “That is a great leap forward, more ambitious by over 50%. Of course we are super-positive about this. It requires personal leadership, someone with guts as well as board support. PwC Netherlands really has the intrinsic drive to make air travel more sustainable.”

### November 2019: 24 CEOs sign commitment to halve aviation emissions by 2030

With its experience in devising a balanced set of measures in 2018, and as the chair of the Anders Vliegen working group, PwC Netherlands initiates a commitment to take at least seven measures before 2022 to promote sustainable business aviation. A total of 31 organisations sign this commitment. In this way, PwC Netherlands also makes a wider contribution to the energy transition in the aviation industry. In addition, the working group develops the [International Business Travel Guide](#), a publication setting out the measures and other best practices for a sustainable aviation policy.

### 2021: Developing a reporting standard for aviation using biokerosene

How do you include the carbon reduction in the annual report if an organisation opts to fly on biokerosene? As part of the Clear Skies for Tomorrow programme of the World Economic Forum, PwC Netherlands works on a reporting standard for this reduction through sustainable aviation.

### February 2022: PwC Netherlands increases air travel reduction target: 100% purchase of SAF

PwC Netherlands decides to switch to 100% Sustainable Aviation Fuel (SAF). PwC Netherlands will purchase SAF from its partner SkyNRG for all its business kilometres. This is double the earlier quantity agreed with SkyNRG, which involved a 50% purchase.

### April 2022: Flying Different Statement 2022-2025

PwC Netherlands together with the Travel differently working group formulated a new statement on reducing the environmental impact caused by business aviation. Specifically, this statement entails that PwC Netherlands will achieve a 25% reduction in carbon emissions from business aviation by 2025 relative to 2019. In addition, PwC Netherlands will introduce at least 12 best practices by 2025 and actively share its findings.



## Cleaner air travel, where do I start?

**Below are the 22 measures from the Flying Differently statement that can be introduced straight away. Have we implemented all 22 ourselves? No, but this is a focal point for the coming years.**

1. Draw up an international travel policy with incentives for conscious mobility choices.  
For example: arrange online meetings as standard and do not use air travel for one-on-one meetings.
2. Make a virtual meeting room/conference call the standard option when planning a meeting.
3. Encourage staff to work (partly) from home.
4. Only travel by air if the distance is more than 700 km.
5. Only travel by air for meetings of more than 3 hours.
6. Only permit business-class and first-class flights for flights of more than 8 hours.
7. Make sustainable alternatives visible in the booking process.
8. Encourage desirable behaviour through rewards, such as a free first-class rail ticket.
9. Include social costs of at least €100/tCO<sub>2</sub> in internal ticket price of air travel and offset this at department level.
10. Pursue active policy to remove incentives for non-sustainable behaviour from the system.
11. Abolish 'creative ticketing'.
12. Book direct flights where direct connections exist.
13. Document carbon reduction targets for business aviation, both in the short term and in the long term, and report on the results.
14. Document kilometre reduction targets for business aviation.
15. Report on the carbon emissions at fleet and flight level.
16. Also include the environmental impact of non-CO<sub>2</sub> effects of aviation in the reports, such as radiative forcing.
17. Ensure that at least 10% of the business aviation kerosene is Sustainable Aviation Fuel (SAF).
18. Fully compensate the carbon emissions from business aviation with accredited carbon removal certificates.
19. Compensate the carbon emissions from business aviation with offsets.
20. Invest money and time in carbon-reducing aviation technologies, such as electric aviation or hydrogen-powered aviation.
21. Create awareness among staff members and departments on the impact of business aviation, for instance through workshops or in-house campaigns.
22. Update the executive board at regular intervals on the travel behaviour of the organisation and communicate on the impact of business aviation.

### Measures implemented at PwC

1-2-3-11-12-13-14-16-17-19-20-21-22

### Measures still to be implemented at PwC

5-7-9-15-18

# On the road in the Netherlands



## PwC Netherlands makes increasingly cleaner and fewer car journeys

### How the fleet is becoming greener

In 2004, the staff members of PwC Netherlands together drive around 100 million kilometres. With 3,000 to 4,000 cars, PwC Netherlands has one of the larger lease car fleets in the Netherlands. This moment marks the start of our journey to cleaner, and subsequently fewer, kilometres. What are the milestones, the success factors and the learning opportunities?

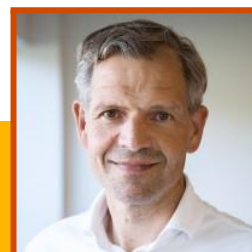
#### 2006: the Green Car Policy

PwC Netherlands is thinking about ways in which the organisation can make its fleet cleaner. This results in the Green Car Policy. The principle is

simple. Staff members receive a bonus if they select a lease car with low carbon emissions from the leasing catalogue. They can receive an additional bonus if they drive more economically than the specifications in the catalogue. The reverse also applies: the malus. Staff members who drive inefficiently in an inefficient car are penalised. This money is used to fund the bonuses for the clean drivers. The Green Car Policy has had an effect: in the last ten years, average consumption has gone down by nearly two thirds.

### The discovery of the Green Car Policy, and the dieselgate scandal

How does Jacques de Swart, partner at PwC Netherlands and co-developer of the Green Car Policy, look back on the greening of the PwC fleet? With a bittersweet feeling, he admits. Sweet, because the scheme really had a positive impact. And bitter, which he will explain later.



De Swart still remembers: around 2005 everyone was a car fanatic. The idea was: if you work in business and you want to be taken seriously, you need a beautiful car. Staff members were meticulous about this: they made whole spreadsheets to help them choose an appropriate vehicle. “So if you wanted people to take action, the best way to do so was through their lease cars”, De Swart concludes.

#### The birth of the Green Car Policy

Jacques de Swart and a number of colleagues came up with a scheme to influence staff members’ ordering and driving behaviour. Influencing the ordering behaviour was done as follows: when a staff member concluded a new lease contract and selected a low-emissions car, they received an incentive in the form of a financial bonus. Staff members selecting fast and inefficient cars funded that bonus via a penalty. A bonus-malus scheme.

#### Cleaner ordering, more economical driving

But then, says Jacques de Swart: “Then you are sitting in that fuel-efficient car. You can still drive like there is no tomorrow. But you can also accelerate gradually, slowly coast to a halt at the traffic lights – in short, drive efficiently. We encouraged employees to beat the standard consumption level specified in the brochure.” If they drove more efficiently than the figure in the brochure, they received an additional bonus. This element of the scheme reduced fuel consumption by 7.5%.

#### However, in practice ...

“A great idea, we thought. Nobody was doing this at the time, we were the first,” De Swart continues. However, in practice ... “Those standard consumption levels turned out to be infeasible. Nobody could achieve them. And with 4,000 cars we had quite a sizeable fleet.” De Swart and his colleagues decided to make their own calculation of that structural underestimate of the standard consumption levels in the catalogues per type of fuel and lease category. They did so by comparing actual consumption with the standard consumption shown in the catalogue.

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## The ordering bonus and the penalty

“If the standard consumption of your lease car stated in the catalogue was below the average standard consumption for your type of fuel and lease category plus that structural underestimate, you received the ordering bonus. If your actual consumption level was subsequently below the adjusted standard consumption level, you received the bonus for driving efficiently. If it was above that level, you paid a penalty.” De Swart repeated this process every year: “As a mathematician, I enjoyed doing those sums.”

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## The bitter feeling explained

This brings us to the bitter feeling with which De Swart looks back on the Green Car Policy. Year after year, the difference between the average diesel consumption according to his calculation and the standard consumption in the brochures turned out to be substantial, especially for diesel. “For years we achieved spectacular results, for a very large fleet. This gave us sufficient supporting evidence to argue that the standard consumption levels which manufacturers presented for diesel cars were incorrect.” PwC Netherlands did not ‘go public’ because of a reputational risk: ‘well done PwC Netherlands for detecting such a large difference, but why do your staff members drive that many kilometres?’ A missed opportunity, says De Swart. Two years later, in 2015, the infamous dieselgate scandal came to light, which revealed what Jacques de Swart and his colleagues had noticed earlier. It changed the car industry.

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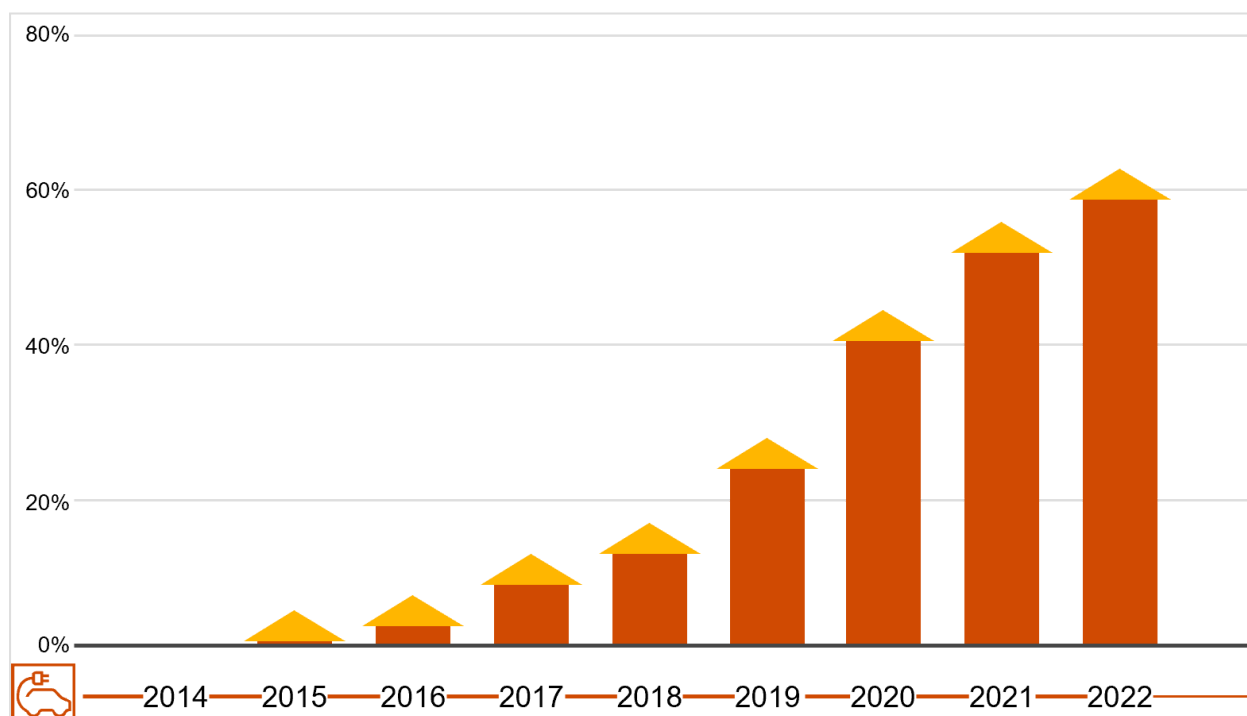
## The impetus for the transition

For Jacques de Swart, the sweet feeling prevails. The Green Car Policy provided the first impetus for fleet greening. The scheme initiated the transition to electric transport. And currently we see a transition to even cleaner cycling kilometres and rail kilometres, as well as a transition to fewer kilometres. The ultimate goal is a fossil-free fleet by 2025 and Net Zero by 2030.

### 2014: the decision to go electric

Even though the range of electric cars is still limited, PwC Netherlands decides to encourage staff members to use this cleanest form of transport. Staff members who opt for an electric lease car receive a higher lease budget, because an electric car does not emit CO<sub>2</sub>. Other benefits are a low additional tax liability and zero motor vehicle tax. The decision to electrify the fleet is still based on cost neutrality: staff members who lease a high-emissions car and drive inefficiently receive a lower lease budget and pay a penalty.

### Percentage of fully electric cars in the PwC fleet



### 2018, 2019 and 2020: free exchange of fossil-fuel cars

Because PwC Netherlands wants to give staff members an additional incentive to opt for an electric car, it annually gives 100 staff members the opportunity to exchange their fossil-fuel lease car for a fully electric one free of charge. PwC Netherlands will pay the penalty for early termination of the lease contracts to the lease companies. The scheme is popular and is oversubscribed each year, and is extended to 200 cars the following year.

"It is difficult to pinpoint why measures are successful. It is a combination of measures by PwC, tax rules, new laws and regulations and social context. But there comes a time, and you never know exactly when that tipping point occurs, when staff members tell their colleagues: these electric cars are really fun to drive. That starts the ball rolling in your organisation, and you are dealing with a flywheel effect."

**Erik Vis, Corporate Manager Human Capital at PwC NL**



### 2021 and beyond: persuading the last fossil-fuel drivers

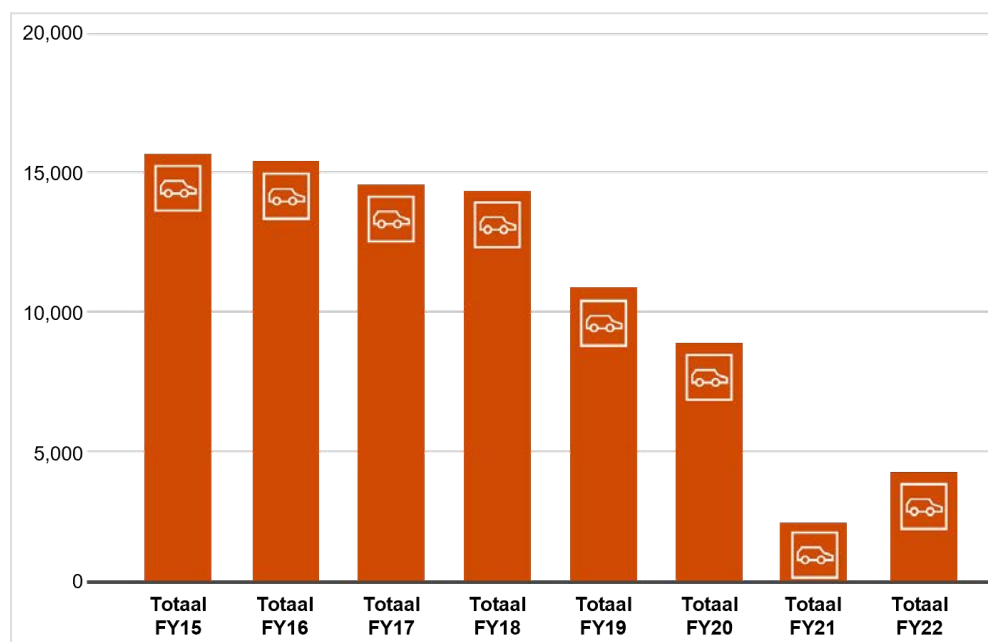
Until then, PwC Netherlands has introduced only incentive measures. They were successful, but the last staff members still using petrol or diesel must be converted as well. This group will be persuaded

through unconscious and other kinds of incentives. For example, in 2022 they can only conclude a three-year lease contract for a fossil-fuel car, which period is reduced to two years in 2023. These short-term lease contracts are relatively far more expensive than the long-term contracts for electric cars. This ban on long-term contracts also increases the share of electric cars. The last fossil-fuel cars must have been phased out by 2025.

### On track to fewer journeys

As well as cleaner journeys, PwC Netherlands also wants fewer journeys. Some staff members do not want a lease car at all, but prefer a bicycle or a public transport season ticket. Or they want to spend more time working from home, because they enjoyed doing so during the COVID-19 pandemic. For these staff members, a mobility budget is an attractive option. However, this requires a system that checks how this budget is spent and whether the staff member effectively makes fewer and cleaner journeys. A clear downward trend can be perceived in the number of business kilometres. This is largely due also to hybrid working, both in the office and with clients. PwC Netherlands wants more, and will increase its focus on stimulating alternatives even further, in addition to the current employee facilities (such as bicycle leasing, public transport options, the bicycle scheme and the mobility budget). These include shared scooters and shared cars, for example. This is to reduce the total number of business kilometres by 30% by 2030 and by 50% by 2050 relative to 2019.

Business kilometres driven per FTE per year



## Success factors for cleaner transport

- **Using incentives** rather than bans. This is a positive way of helping staff members move to cleaner mobility.
- The **willingness to invest** in cleaner transport. Financial benefits produce the greatest effect with staff members, and can also be budget neutral for the employer.
- An **ambitious goal** for sustainable mobility, for instance a fossil-free fleet by 2025. Such a goal will help you take the right measures.
- The introduction of **bans** will also make the final 20% switch to sustainable transport.

“We are a young organisation, the average age being 32. These people are in the rush hour of their lives. They are willing enough, but they are busy and have a lot on their minds. Therefore you need to hand them simple measures with a clear financial benefit, because this works most effectively initially.”

**Erik Vis, Corporate Manager Human Capital**



## What did not work ...

- **Electric scooters: they did not catch on**

A few years ago, PwC Netherlands came up with the idea to offer scooters. However, only five people in all of PwC Netherlands made use of this scooter scheme. The scheme was therefore abolished again. This was due in part to the tax consequences. It also appeared that there was just not enough demand at that time for this kind of solutions. PwC Netherlands is reconsidering this idea, since a kilometre on an electric scooter is considerably cleaner than a kilometre in an electric car. The condition is that the scheme should be simple, both for the staff member and for the administrative processing by the company.

- **Staff members do not use shared e-bikes, but are interested in lease e-bikes**

The concept of ‘sharing’ is still relatively unknown to PwC staff members, but the concept of ‘leasing’ has been generally accepted. PwC staff members have done this for years when it comes to cars. This is why many PwC employees opt for a lease bicycle, while shared bicycles are less popular at the Amsterdam office.

- **The app that was supposed to stimulate car pooling**

PwC Netherlands developed an app to stimulate car pooling among colleagues. Is a staff member in Amsterdam planning a trip to the Rotterdam office? Then the app will tell them if a colleague is also going that way. Unfortunately, the use of this app was very limited.

“Increasing sustainability is an organic process: some measures catch on, while others need to be abandoned because they would cost too much otherwise. It is all part of the game.”

**Erik Vis, Corporate Manager Human Capital at PwC NL**



# Sustainable procurement

The time when price and quality were by far the most important parameters for the Procurement department of PwC Netherlands has well and truly gone. Sustainability has become increasingly predominant as a procurement criterion. Sustainable procurement brings PwC Netherlands closer to its commitment of Net Zero and circular operations by 2030.

## The procurement criteria

Every product and every service needs its own procurement process. The procurement criteria differ as well. Yet, PwC Netherlands applies six fixed elements in all its procurement procedures. Since 2016, the last element has been assigned greater weight each year.

### Quality:

PwC Netherlands looks at the quality of a product or service. Does it meet the right technical specifications and quality requirements?

### Total Cost of Ownership:

What is the pricing, calculated across the useful life of a product or service?

### Plan of approach:

How will the supplier implement the product or service?

### Characteristics of tendering party:

What is the tendering party's financial situation? Does the tendering party accept PwC's conditions?

### IT Security:

Does the supplier meet the IT Security requirements set by PwC Netherlands?

### ESG (environmental, social and governance):

What are the organisation's sustainability vision and policy, and how sustainable is the product or service?

In December 2017, PwC Netherlands switched to socially responsible procurement. However, back then this aspect did not yet have a prominent place among the procurement criteria. This changed rapidly once the company had formulated its own sustainability goal. The Procurement department strengthened and broadened the emphasis on sustainable procurement. Fixed sustainability criteria are taken into consideration in each procurement procedure, and count for at least 15% towards the decision. In addition, suppliers must submit data which is subsequently compared with the Global Code of Conduct. The current suppliers with long-term contracts are assessed on the basis of PwC Netherlands' sustainability criteria.



"By applying sustainable and circular procurement criteria, you challenge the market. An example is the procurement of circular lighting for our car parks and offices. This also includes maintenance. It means that suppliers will have to reconsider their products and services. They do not just supply a set of LED lamps. They also have to ask themselves: can I do that maintenance work, how will I take back broken components, how will I have them repaired? All this can only be beneficial to the service, the sustainability and the product."

**Timo Verwoerd, Senior Category Manager Procurement at PwC NL**



### **Involving the right departments, and always Corporate Sustainability**

PwC Netherlands involves various departments in procuring its products and services. Which department is involved depends on the type of product or service procured. The Procurement department ensures that the right links are in place. In recent years, the Corporate Sustainability department has always been involved in every procurement process at PwC Netherlands worth €25,000 or more. This starts with the formulation of the Request for Proposal and ends with the assessments of the proposals and contracts. It involves a wide range of products and services, from laptops, telephones, carpet tiles and solar panels to recruitment agencies and IT services.

### **Packaging-free laptops**

PwC Netherlands procures its laptops on a Europe-wide scale. These are Lenovo laptops. More than 6,000 laptops are bought for the Netherlands. The goal is to procure the laptops sustainably. This means a number of things. Firstly, the laptop must be of good quality, so that it will last a long time. This is also part of sustainability. Secondly, the energy performance of the laptop is considered. Are there software settings to ensure that the laptops are in the right energy-saving mode? Thirdly, PwC Netherlands does not want any packaging material. Therefore no box, no plastic and no superfluous instruction booklets. The unboxed laptops are delivered in special crates. These crates have been made in such a way that the laptops do not touch each other, so that they can be transported without damage. Fourthly, PwC Netherlands looks at the way in which they are transported: with the lowest carbon impact. This means that laptops are transported by sea rather than air. The final consideration is recyclability. Certified companies pass on the laptops to new users or disassemble the laptops at the end of their useful life. All components that can be recycled are recycled. All components that can be reused are reused.

### **Different ways of procurement**

The procurement process takes many different forms. Sometimes it involves a budget ceiling (maximum quality for the available budget), but much more often it involves a fully sustainable invitation to tender, with sustainability rather than budget being the deciding factor. By abandoning the traditional way of procurement, where everything is bought new, PwC Netherlands has put sustainability and circularity at the heart of the process. Although this sustainable procurement process is usually more time consuming up front, it offers more space for innovation and market input. An example of this is home offices, for which PwC Netherlands arranged a fully circular tender that resulted in refurbished material which we purchase through a lease construction. By providing suppliers with more detailed specifics at the start of the process, we ensure that more sustainable and innovative proposals are submitted.

### **Solar panels: procuring good things equitably**

PwC Netherlands has procured solar panels for generating green power. You would think that this was a good thing. After all, green power helps PwC Netherlands achieve its sustainability goals. However, buying the right solar panels is an extremely complex operation. PwC Netherlands was about to order around 600 solar panels for green power supply at the Amsterdam office, when it became clear that these solar panels were produced under unacceptable working conditions. PwC Netherlands clearly states in its Third Party Code of Conduct: **"Third Parties shall not engage in or support human trafficking or modern slavery, including forced, bonded or involuntary labour."** The purchase was abandoned. This meant that the procurement procedure had to be adjusted. The Facility Management and Procurement departments therefore monitor that good things are procured equitably. By now the right solar panels have been placed on several roofs, albeit with some delay.

"When departments of PwC Netherlands want to procure products or services which we do not consider sustainable enough, we engage in talks. Our Procurement department is critical. But we need to be critical in order to achieve sustainability goals."

**Danny Zwart, Procurement Director at PwC Netherlands**



## From sustainable product to sustainable supplier: the introduction of the Science Based Targets initiative

One shift in the area of sustainable procurement is that PwC Netherlands, as well as focusing on a sustainable product, also places greater emphasis on the sustainability of the supplier rather than the sustainability of a product. Does the supplier have similar sustainability ambitions? After all, if you buy a sustainable product but its producer is not sustainable, this will not improve the sustainability of the total ecosystem. This will happen, however, if the supplier itself follows a sustainable course.

PwC Netherlands uses the Science Based Targets to assess the supplier's climate ambitions. The aim is that 50% of all carbon-emitting suppliers commit themselves to these scientifically substantiated climate targets. The CS and Procurement departments monitor this together with the budget holder.

### 1. Measure and report

To have a clear picture of supplier performance, you need to formulate KPIs that meet the criteria of SBTi, and subsequently monitor and report on these KPIs. Spend data must be converted into emissions. You must then consider to what extent those emissions are generated by companies that have already adopted climate goals, or have not done so.

### 2. Incorporate sustainability criteria into the procurement process

Make sure that sustainability can never be overlooked in the procurement process. PwC Netherlands does this by documenting sustainability criteria for suppliers and linking them to a scoring system. Specifically, this means that you will have to adjust requests for proposal, process descriptions, review matrices, contract templates, approval templates and quarterly reports.

### 3. Communicate in-house and share knowledge

The key point is to provide in-house sustainability training, so that the Procurement department and budget owners can negotiate directly with the suppliers. All staff members should understand what you want to achieve, how they can contribute to this process and who is responsible for what. Although PwC

Netherlands is itself responsible for the implementation of the sustainability strategy, we will always benefit from collaboration with offices in other countries. To prevent a situation in which every country has to reinvent the wheel, it is important to set up channels for exchanging strategies and information.



### 4. Communicate with suppliers and support them

The final step is to approach suppliers. To maximise impact, PwC Netherlands first engaged in talks with the 25 suppliers that generated the greatest emissions. Online workshops were organised for the other suppliers.

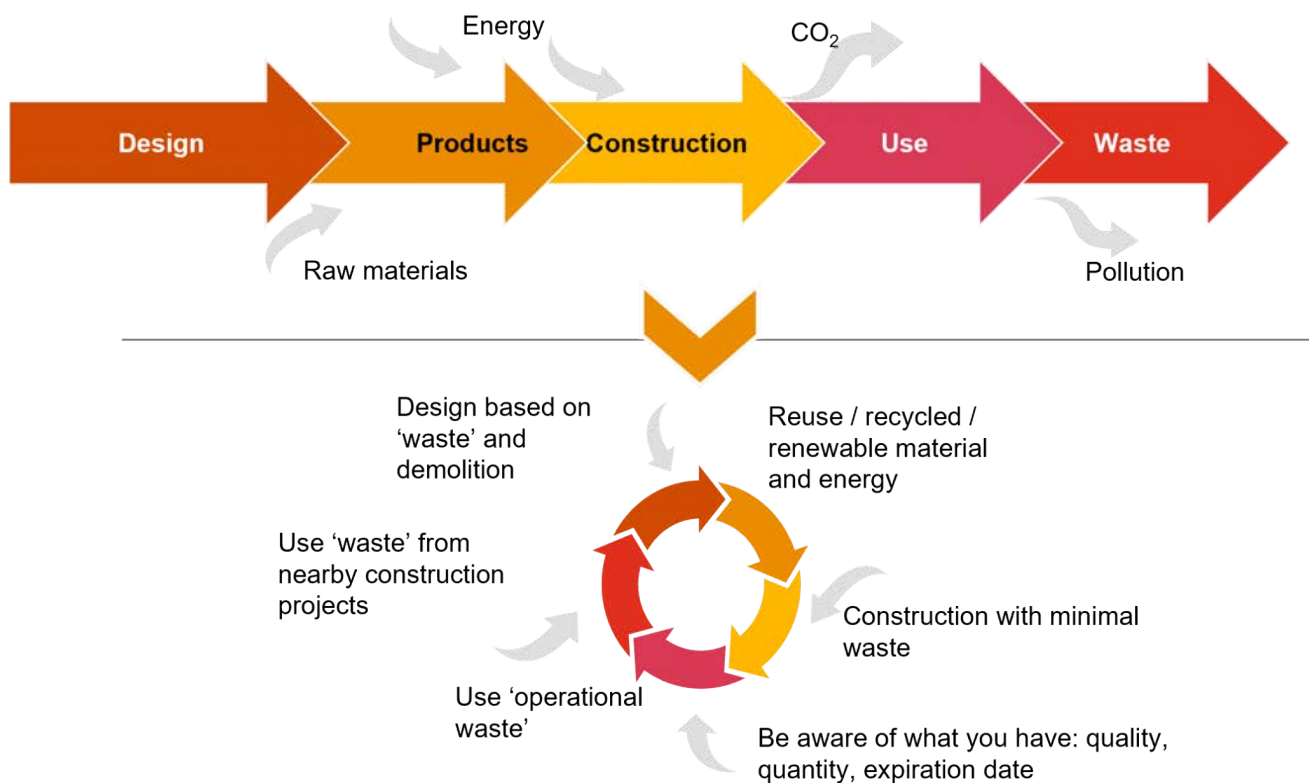
### Respect for the supplier's journey, firm about ambition

Of all the carbon-emitting suppliers, 16% were committed to SBTi in FY22. These suppliers have adopted a sustainability strategy that is in line with the goals of the Paris Climate Agreement. In the discussions with suppliers who have not yet committed themselves, PwC Netherlands is mindful of the fact that they cannot take a hurried decision about their commitment. All these parties in the supply chain have their own sustainability journey; at these companies, too, discussions must be held at board level. Nevertheless, it is important to be clear to suppliers about the goals: we support the Paris climate goals and therefore expect our suppliers to include these climate ambitions in the contract.

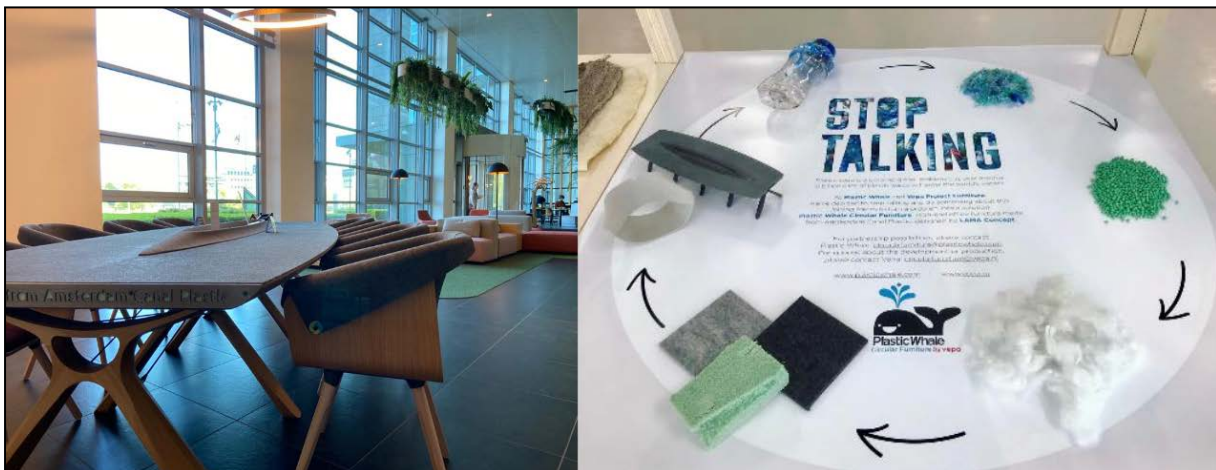
# Sustainable accommodation

## From a linear to a circular building process

A standard construction process follows a linear process, where raw materials are processed into a product and it is discarded after use. At PwC, we have applied a circular process for the renovation of the Amsterdam office, closing the cycle of materials. We first look at what materials we have in the building or in the environment. Are there demolition projects in a radius of 10 km? Can we make the design based on those materials or products, instead of first designing and looking for the product? In the circular process we try to retain as much value as possible, which requires a completely new approach from various stakeholders in the process. This takes extra time in the design phase, but you save on the purchase of new products and benefit the environment.



An example of circular renovation: a table made of plastic recovered from the Amsterdam canals





## Together with the building owner, PwC pushes Amsterdam office Westgate 2 towards Paris Proof

“We are not talking about the odd solar panel or LED lamp – we are drawing up complete and comprehensive sustainability improvement plans and are moving towards a Paris Proof building stock, together with the building owners.” So says Jeroen Heunen, Corporate Real Estate Manager at PwC. Together with Robin Angelier of New NRG Real Estate, he talks about improving the sustainability of the PwC office in Amsterdam: Westgate 2.



Angelier and Heunen first used the term ‘Paris Proof’ in 2018. Little was known about Paris Proof buildings at that time, but what they did know was that they wanted to make the Amsterdam office compliant with the Paris climate targets, as well as bring it into line with PwC’s own Net Zero ambition. Jeroen Heunen: “It is good to formulate such an ambition. That gives direction.” Paris Proof means that the total actual energy use of a building (gas, heat and electricity) must be brought below 70 kWh per square metre per year.

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### Making plans together is better than on your own

Jeroen Heunen then worked out a plan on how to get there. Not on his own, but together with Robin Angelier. Through his firm New NRG Real Estate, Robin Angelier represents the owner of the building, Quest Funds, an investor. “Such a sustainability improvement plan is a proper joint endeavour by lessee and owner. This is because it involves reducing building-related and user-related energy use”, says Angelier. “This requires efforts and measures from both the lessee and the owner.”

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### Long-term relationship helps

What helps in the negotiations as to who will fund which sustainability measures is that the owner has had the PwC office in its portfolio for quite a while. And also that PwC has leased the building for quite a while. Angelier: “The owner has a long-term horizon. And has sufficient funds to invest in sustainability improvements.” Heunen adds: “That is different if buildings change investors every three years and you have to negotiate with a party from, say, China or Dubai.” He is referring to the split-incentive that may arise in such cases: an owner does not want to invest in sustainability measures because these will only benefit the lessee.

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### Climate goals top priority

Robin Angelier stresses that in this specific project the long-term relationship helped to get support for this Paris Proof ambition, but that in his view the broad social agenda should be the guiding principle. “Steps must be taken towards 2050, for which we all bear responsibility. If you proceed from this principle, you invest in a building that is future proof and attractive for the end user. For us, PwC is an agreeable client, and they are already fully aware of that importance.”

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### Focus on actual energy use

If Robin Angelier had his way, New NRG Real Estate’s sustainability improvements would result in energy label A straight away, rather than initially in energy label C. Becoming Paris Proof is even better, he says: “You should not confuse energy labels and climate goals. A label is a theory. We need to focus on actual energy use for a better world.” According to Jeroen Heunen, it is an illusion that building sustainability improvement is free of charge. “It involves large investments. If you expect an earn-back period of five years, you are wrong. You will eventually save costs if you look far enough ahead, certainly at today’s energy prices. Moreover, what matters is to leave behind a liveable world for the next generation.”

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### In practice, though ...

What exactly was in the Westgate 2 sustainability improvement plan? Both men laugh. Was – past tense. Because in practice things went rather differently. Obviously, the plan described a comprehensive sustainability approach to become Paris Proof. Heunen: “We are not talking about the odd solar panel or LED lamp – we are drawing up complete and comprehensive sustainability improvement plans for our buildings. But sustainability improvement is also a journey you are making together, so measures can change.”

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## Major steps in achieving savings

The journey towards Paris Proof comprises a number of major steps. “We have got rid of gas and are using a cold heat exchanger”, says the Corporate Real Estate Manager at PwC NL. “We have also optimised our building systems. In this way, we reduced our energy use by one third.” Replacing all lighting in the car park and offices by LED lighting pushed the energy reduction towards 50%

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### Paris Proof for Amsterdam

The plan also described measures for renewable energy generation. Here the theory in the plan turned out differently in practice. Angelier explains: “We intended to generate wind energy on the roof of Westgate 2, but this proved impossible because of the regulations.” Rooftop solar energy required a creative solution. Jeroen Heunen: “Rooftop solar panels do not generate enough energy, so panels will also be placed against the façades and on a parking deck. We came up with twenty different solutions, looking for the optimum scenario. The panels will eventually generate 800 megawatt-hours of renewable energy.” Robin Angelier concludes: “In this way we will meet the Paris Proof standard and even go below it. We will improve building performance from 3,700 megawatt-hours per year to around 1,400 megawatt-hours per year, towards 50 kWh per square metre.”

The approach to the Amsterdam office is symbolic of the sustainability improvement of the other large PwC offices in the Netherlands. In addition, PwC also leases small office spaces, such as a floor in a larger complex. At these offices PwC, as one of the lessees, uses its knowledge to help accelerate the sustainability improvement of the whole building.

## How can a lessee make existing buildings more sustainable? Four tips.

- **Seize natural moments**  
If you want to make sustainability improvements as a lessee, suggest the measures to the building owner at natural moments. For example, when extending the lease or at a time of major maintenance.
- **Do not focus on an energy label, but look at actual energy use**  
An energy label says little about the amount of energy used by the building. Instead, proceed from data on the building's actual energy use.
- **Make a comprehensive plan, do not just take individual measures**  
By drawing up a comprehensive sustainability improvement plan in consultation with the building owner, you will achieve more together. In addition, you will not need to negotiate about each measure, and are making a long-term commitment to improve the building's sustainability one step at a time.
- **Formulate smart and fair contracts**  
Draw up smart contracts with the owner in which the costs and revenues are divided fairly. A sustainability package funded by the owner will involve a rent increase, contract renewal or a one-off contribution. Adhere to these existing structures and do not try to set up something new.

Sometimes the interests of lessor and lessee are not aligned. In those cases, we still try to engage in talks and in any case introduce those measures which we are allowed to take in our own leased space. In addition, we reach out to the other lessees; if sustainability improvement is supported

by all the lessees in the building, it puts you in a stronger position towards the building owner. We have noticed that there are still owners who are unwilling to cooperate in sustainability improvements to their building. Where this is the case, we consider the option of relocating.

## Circular lighting

In 2016, the concept of circular lighting gains a prominent place on the agenda of PwC Netherlands. Two years later, PwC Netherlands wants to introduce circular lighting in its car park at the Amsterdam office. This raises the question: what exactly is circularity? And what does it mean for the lighting?

PwC Netherlands no longer talks about buying lamps, but about making light available: lighting as

a service. In addition, PwC Netherlands wants to retain the existing fixtures of old lamps and have them converted to low-energy LED lighting. All individual components should be easy to replace, which means modular and refittable. Lumeco is selected as the supplier to provide the circular lighting. Maintenance is managed remotely and by automated process. In this way, any maintenance work to lamps can be pooled. By using circular LED lighting, PwC Netherlands saves over 50% compared to regular fluorescent lighting.

## Promoting biodiversity: a new theme for the business sector

Biodiversity recovery has been a priority for PwC Netherlands since 2020. It is a relatively new theme for the business sector, but not new as a theme. At that time, PwC Netherlands asked an external environmental consultancy firm to carry out a biodiversity review around the offices and thus chart local biodiversity. The next step was to develop a tool which calculates the biodiversity impact of the operating activities, such as the fleet, energy consumption and catering.

“The business sector gets to understand that it can have a major biodiversity impact and is greatly dependent on this natural environment at the same time. That is often forgotten.”

**Greta Antonini, Biodiversity Manager at PwC Netherlands**

Initially, PwC Netherlands used the calculation tool itself in order to chart the operational impact on biodiversity and subsequently take measures to reduce it. The hotspots revealed by the calculation have shown that PwC Netherlands' Net Zero policy has considerable overlap with a potential biodiversity policy. Less air travel, emissions and waste – as envisaged by the Net Zero ambition – not only reduces the impact on the climate, but also the impact on biodiversity. This is no surprise, seeing that climate change is one of the five direct pressures causing a loss of biodiversity (in addition

to land and water use, pollution, overexploitation and invasive species).

By now, PwC Netherlands also makes this method available to the market. Just like PwC Netherlands, organisations may use this method to determine their first step in a biodiversity strategy. In anticipation, PwC Netherlands has already started to investigate this theme in its area of expertise, because attention is rapidly increasing. Biodiversity is a very complicated issue, because it involves not one single parameter but many. Moreover, the impact on biodiversity differs from one location to another. That biodiversity is complex appears from the experiment described below. Fortunately, PwC has taken further steps since then in making a contribution to biodiversity recovery.

“Once we placed beehives outside our office in Amsterdam, but a study showed that this had been a bad idea: the hives were more likely to disrupt the existing bee population than help the population thrive.”

**Greta Antonini, Biodiversity Manager at PwC Netherlands**





# Greener facilities

## ISS and PwC Netherlands together ensure sustainable facilities management

The facilities service provider ISS and PwC Netherlands aim to be leaders in integrated facilities services management and tackle global challenges such as climate change, food waste and plastic pollution. The two large companies do this separately from each other, for their own clients and partners, as well as together as strategic partners. ISS has been PwC's facilities partner of choice since 2015. ISS and PwC have concluded a vested contract. 'Vested' stands for a relational partnership in which both parties invest in achieving each other's goals. They do so on the basis of trust, 100% transparency and collaboration. This leaves space for experimentation and innovation, resulting in success.

The partnership is aimed at creating added value for people and the planet. The bar is high: clear and measurable targets are set and the focus is on achieving result. In this respect, creating insight is the primary objective. The Sustainable

Development Goals guide the ambitions of both partners.

### Achieving sustainability goals requires collaboration

"You achieve your sustainability goals together. Success hinges on good behaviour. On the part of both ISS staff and PwC staff. If the barista clearly explains the reusable coffee cup system, a staff member will be more inclined to use the reusable cup. If the ISS floor host – the facilities CEO of an office floor, so to speak – tells staff members of PwC Netherlands about waste separation, this will help bring down the percentage of residual waste. We must do it together, so as to realise zero kilos of waste and Net Zero in the end."

**Christel Simmelink, Sustainability Manager at ISS**



## Ten facility measures

	Challenge	Measure	Result
1	<b>Food waste due to banqueting</b> A meeting around lunchtime often meant ordering trolleys containing a variety of sandwiches. Many sandwiches remained untouched and had to be thrown out after the meeting.	<b>A new concept in Rotterdam: central sandwich serving location</b> To counteract this, PwC Rotterdam introduced a different concept. Lunch dishes are served at a central location, rather than in a boardroom.	<b>Outcome</b> This new concept means that far less food is thrown out. The concept has now also been implemented at one of the two offices in Amsterdam. The users are happier because the range is more diverse.
2	<b>Reducing food waste</b> Of the total value of the food (in euros), 5.3% is thrown out. This percentage is too high.	<b>Winnow: weighing is knowing</b> PwC introduced Winnow. This is a system that uses cameras to scan, recognise, weigh and monetise the amount of food waste. The Winnows camera sees what food is thrown out, weighs it and converts it into euros and environmental impact. The photos of the waste are shared with the kitchen crew and the procurement staff.	<b>Winnows saves hundreds of meals</b> From October 2019 to 30 June 2022: Money saved during this period: €54,815 CO <sub>2</sub> saved during this period: 1.2 ton Food waste saved during this period: 0.3 ton Meals saved during this period: 683



	Challenge	Measure	Result
3	<p><b>Less meat on the plate</b></p> <p>The ratio between animal and plant-based products at the company restaurants is about 50-50. PwC wants to move to a predominantly plant-based range</p> <p>“The greatest challenge here is to respond to human behaviour, and especially to a possible aversion to vegan food. Eating is a very personal thing and important in cultural terms.”  <b>Christal Simmelink,</b>  <b>Sustainability Manager</b>  <b>at ISS</b></p>	<p><b>The protein transition starts with research</b></p> <p>PwC has started the transition from animal to plant-based proteins. The aim is a range that is 70% to 80% plant-based. The meat still offered by PwC needs to meet the sustainability and biodiversity standards. <b>Greendish</b> supports ISS in the transformation to a more plant based meal by the development of tasteful menus, training of chefs and creating awareness amongst the employees.</p>	<p><b>Outcomes are expected</b></p> <p>The strategy towards increasing the share of plant-based proteins will be rolled out in the coming years, based on scientific insights.</p>
4	<p><b>Make a social impact with the catering products</b></p> <p>Can PwC make a social impact with the products and dishes on offer at the company restaurant?</p>	<p><b>Partnership with In-Stock</b></p> <p>In order to make an environmental and social impact, ISS procures ingredients and products via <b>In-Stock</b>. This is a social enterprise which buys products that would otherwise be thrown out from supermarkets or wholesalers. Examples include straight bananas or products that are nearly out of date.</p>	<p><b>Outcome</b></p> <p>After In-Stock, contracts were concluded with various other social enterprises such as Willempie, Soupalicious, Gosling Coffee, Earth Water, KRNWTR, Gro and Koekfabriek. In FY22, products worth over €132,000 were procured from social enterprises.</p>
5	<p><b>Too much single-use plastic packaging at the company restaurants</b></p> <p>An individually wrapped cheese slice, or a salad for one in a mini-tub; there is too much single-use plastic packaging around. There are other options.</p>	<p><b>Forget single-use packaging, help yourself at the salad bar</b></p> <p>To reduce plastic waste, PwC is moving away from single-use packaging in the company restaurants where possible. Instead, there are containers from which staff members can help themselves.</p>	<p><b>COVID-19 and focus on hygiene delays transition   Challenge</b></p> <p>Because of the enhanced focus on hygiene during the COVID-19 pandemic, PwC has had to abandon this idea. We are still looking for a new and sustainable balance.</p>
6	<p><b>Tackle the use of plastic bin bags</b></p> <p>A bag for each bin – that adds up to a lot of plastic. PwC wants to tackle the use of plastic. As a signatory to the Plastic Pact, PwC is obliged to disclose data on single-use plastic. In this context, PwC and ISS found that bin bags made up 75% of single-use plastic.</p>	<p><b>No plastic bin bags in the toilets</b></p> <p>Much plastic can be saved by using fewer bin bags in the toilets. One bin bag weighs 43 grams. Simple measure, major effect.</p>	<p><b>1,200 kilos less plastic per year</b></p> <p>By no longer using plastic bags in the toilets, PwC saves 1,200 kilos of plastic per year at the Amsterdam office alone. For now, this measure has been a pilot study. It will be introduced at all locations by mid-2023.</p>
7	<p><b>Waste separation, the least sexy aspect of sustainability but important all the same</b></p> <p>A paper bag full of lunch waste too often ends up among the residual waste. 70% of residual waste is not</p>	<p><b>Focus on staff behaviour</b></p> <p>PwC and ISS devote much attention to influencing staff behaviour. In this, they are advised by behavioural psychologists.</p>	<p><b>Outcome</b></p> <p>Despite the measures, the share of residual waste that can still be separated is too large: around 40%. It must be possible to reduce the</p>

Challenge	Measure	Result
really residual waste, but consists of improperly separated waste flows.	<p>For example, both the waste bins and the bin bags have now been given the colour of the waste flow, rather than PwC's corporate colours. The collection containers are now open as well.</p> <p>These measures show the staff members that waste is actually being separated, which helps to change behaviour.</p>	residual waste to no more than 15%.
<p>8 <b>Tackle the paper coffee cup</b></p> <p>How easy is it to grab a new paper cup for each shot of coffee? PwC wants to drastically reduce the number of paper coffee cups. And to use them more sustainably.</p>	<p><b>The introduction of the deposit cup</b></p> <p>The paper coffee cups are collected as a separate flow and processed into towels for the toilet blocks. These in turn are recycled into toilet paper. An alternative option was recently introduced for coffee from the coffee bar: the deposit cup.</p>	<p><b>Nearly all deposit cups are returned</b></p> <p>At the Rotterdam office, 96% of reusable cups are returned. Reusable coffee cups have also been introduced at the coffee bar in Amsterdam, but without a deposit system.</p>
<p>9 <b>Avoid printouts</b></p> <p>PwC would like to work paperless. And if a printout is to be made at all, this should be done as sustainably as possible.</p>	<p><b>Our own recycling system for printing paper</b></p> <p>The most circular printing paper is no paper. Any paper that is still used is processed into printing paper. We also look at other raw materials, such as concrete grit or bamboo.</p>	<p><b>All printing paper is recycled</b></p> <p>At the moment, 100% of the printing paper is recycled in our own recycling system.</p>
<p>10 <b>More sustainable cleaning, with less water</b></p> <p>The toilets and desks were cleaned with regular detergents. This cost a lot of water, and the cleaning products were usually harmful to the environment.</p>	<p><b>Ionise water and it becomes a detergent</b></p> <p>When water is ionised, it will work like a detergent. But without the chemicals. What is more, the cleaning process requires much less water.</p>	<p><b>Less water wasted, and sustainable too</b></p> <p>We use ozone water at all locations. The use of detergents for these activities has been reduced to zero.</p>

“This kind of interventions helps people change their behaviour. Together with the Communication department, we will keep searching for the barriers which prevent people from separating their waste.”

**Christel Simmelink,**  
Sustainability Manager  
at ISS



# Awareness and communication

## Communication about sustainability

In parallel with PwC's sustainability transition, the manner of communication about sustainability has undergone a development as well.

### From modest and restrained

When the company had only recently embarked on its sustainability journey, PwC was restrained and modest in its communications on the subject, even though PwC was taking all the right steps and regularly proved to be a frontrunner in the corporate world.

### To transparent and communicative

This slowly changed around 2016, when PwC presented its sustainability ambition and the organisation became more knowledgeable about sustainability. PwC increasingly went public and became more transparent and communicative.

### Communication works both internally and externally

Transparent communication about sustainability has a positive effect at both internal and external level. It makes staff members feel connected to the organisation. Staff members find it increasingly important that the organisation for which they work takes its responsibility where sustainability is concerned.

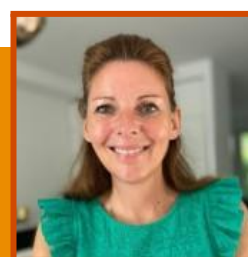
At external level, clients, stakeholders and society also expect an organisation such as PwC to take its responsibility in the area of sustainability and to be open and transparent in what it does and what impact it makes in this respect. Communicating on the subject and sharing experiences with the outside world helps us meet those expectations. It makes visible and tangible what PwC does, and inspires clients to follow our example.

In its communication, PwC makes no distinction between internal and external communication. After all, the narrative remains the same: truthful, honest and transparent. In addition, uniform communication towards staff also produces an

external effect. If staff members are enthusiastic about the sustainability strategy, they will talk about it with family and friends. Staff members are the narrators of the PwC story. The opposite is also true: external communication produces an internal effect. External media campaigns act as an internal flywheel and lead to acceleration in the organisation.

"If you keep your communication primarily in-house, nothing can go wrong. With an external campaign, you can accelerate a movement at internal level. Because only when a subject has been made public can you be held to account."

**Karliën Serrarens, Head of Marketing and Communication at PwC NL**



"Behavioural change will not last if you stop addressing the subject. The fact that we as an organisation are much more consciously thinking about sustainability and the SDGs is the total sum of various interventions, sharing (success) stories and long-term communication in different ways. A consistent message, repetition, but also originality (variation in form, knowing how to surprise) are key factors here in retaining people's attention and preventing the subject from fading away or staff members falling back into old behavioural patterns."

**Karliën Serrarens, Head of Marketing and Communication at PwC NL**

- **PwC at COP26 in Glasgow**

PwC organised a session at the Glasgow climate conference about the journey to a Net Zero organisation.

- **PwC at the UN in New York**

The experience of the SDG Dome in the Amsterdam office was also presented at a United Nations conference in New York. Conference participants could experience their own influence on the sustainable development goals.

### Corporate Sustainability communicates

Each month, Corporate Sustainability sends out a newsletter to over 1,000 colleagues about the sustainability activities, targets and results. The ESG community on the Intranet numbers around 200 PwC staff. The corporate sustainability strategy is also promoted via Young Corporate Sustainability (Young CS). This group organises events that help raise awareness among younger colleagues, such as vegan cooking workshops, an outdoor cinema showing documentaries on sustainability and a preloved clothes and book sale.

### SDG Dome: eye-catcher lets staff and clients experience SDGs

You can create awareness among clients and staff by sending out much information and sharing stories. But an experience works better, PwC thought. After the introduction of the United Nations Sustainable Development Goals, PwC developed an actual SDG Dome, a real eye-catcher in the reception area of the Amsterdam office. In the dome, staff and clients could experience for themselves what will happen if we do not take sustainable action. They could also check their own level of sustainability.

“The SDG Dome made a major impact. It was the first time we launched such a large-scale experience around a social theme. This was something new for PwC. Certainly also because the dome was not only intended for our own staff but was open to external parties as well. This was the very place where staff and clients could properly experience the impact and consequences of insufficient attention for the SDGs. The dome even travelled as far as the UN headquarters, so it was very successful! Because of the SDG Dome, we drew a lot of attention to the subject, while it also enabled us to highlight PwC’s expert role.”

**Karliens Serrarens, Head of Marketing and Communication at PwC NL**



Photographs of the SDG Dome, PwC’s plastic phishing boat, the outdoor cinema of Young CS and Pipistrel, the electric aircraft donated by PwC.



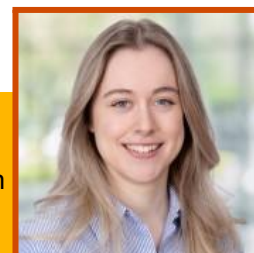


## How do staff members experience the sustainability policy of PwC Netherlands?

**Senior associate Eva Wijker:**

**“Sustainability is about creating new habits”**

Some staff members come across PwC Netherlands' sustainability policy in unusual ways. It happened to senior associate Eva Wijker, when she was innocently eating a sandwich (vegetarian, more about which later) in the renovated company restaurant in Amsterdam. “I suddenly noticed a filled-in keyhole in the table top. I thought, hello – what's this?”



A colleague told Wijker that the table at which she was having her lunch had previously been a door. This explained the presence of the cut-out, which would formerly have accommodated a cylinder. Recycled, therefore. “Once you have seen this, you'll notice many more circular things in the restaurant”, says Wijker. “The circular renovation was carried out really tastefully.”

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### **Sustainability as an attractive perspective**

Wijker believes that this is how sustainability must be presented: as attractive. “Sustainability is often about things that are no longer allowed, or about cutting back on comfort. But if new environmentally-friendly options are made attractive, staff members are more easily persuaded to embrace sustainability.”

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### **PwC's vegetarian cuisine**

The same applies to the vegetarian products at the company restaurant, thinks Eva Wijker, who herself is a vegetarian. “Everything looks really tasty and is beautifully presented. I like eating there.” Wijker would advise her colleagues to eat more vegetarian food, although she does not want to force them.

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### **Creating a habit**

Because Wijker, now 29, stopped eating meat when she was 11, a vegetarian diet has become a habit. It no longer takes any effort on her part. In Eva Wijker's view, therefore, sustainable behaviour is about creating new habits. The habit to separate waste, travel by rail instead of air, or cycle instead of drive.

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### **Cycling in the rain**

This is an area in which Eva Wijker can still improve, she acknowledges. She lives a mere five kilometres from the office. “If the weather is good, I always cycle to work”, she begins. “But if it rains ....” Even Wijker opts for the convenience of a car journey in that case. She explains: “Perhaps it is because my father bought me an ugly red rain suit when I was at secondary school. Of course I did not want to be seen in one of those back then!” Eva Wijker says she might take a closer look at the current rainwear fashion and subsequently make cycling in the rain another new habit.

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Eva Wijker is a senior associate in the People and Organisation Team

## Mergers and acquisitions consultant Anouar Ouali:

### “If you care about sustainability, you will encounter it at PwC”

Anouar Ouali (26) joined PwC as an intern in 2018. After mentioning his passion for sustainability, he worked at the Corporate Sustainability department for nearly a year. He combines everything he learned there with his financial background in his present position as mergers and acquisitions consultant. How does Ouali regard the sustainable development occurring at PwC Netherlands?



It was an inspiring introduction, remembers the – by now – financial economist. Anouar Ouali's first job as an intern was to sort out the EcoVadis sustainability certification for the company. In gathering all the requisite information, he got a taste of PwC's many sustainability programmes. What struck him was that PwC Netherlands was making good progress in various areas.

#### ‘Once you know, you will notice more’

“The buildings, for instance”, says Ouali. “I had not realised how sustainable the buildings already are in terms of energy use. We achieve high scores for our BREEAM-NL sustainability certifications. And once you know that, you will notice many more things.” In that way, Anouar Ouali discovered the circular furniture, the separate waste collection, the efforts to reduce food waste, etcetera.

#### Passion for sustainability

“I have always had a passion for sustainability”, he continues. His thesis for his finance degree was on the theme of ESG as well. In other words: that interest and the experiences gained during his internship have made him adopt a sustainable approach in his present position. Ouali explains: “I work in the Deals department. We advise clients about mergers and acquisitions. This advice is financially driven, but increasingly also takes in sustainability.” An example: “When we strike a real estate deal, we also look at the sustainability and energy efficiency of the building. Those aspects are really important, and obviously affect the financial side as well.”

#### Sustainable staff member

Anouar Ouali is also mindful of the environment as a staff member of PwC. For example, he leases an electric car, in which he commutes from his home in Barendrecht to the office in Amsterdam. “It is a great way of driving, and has been made financially attractive too.” In addition, he has a reusable coffee cup, keeps track of his environmental impact in the PwC app, Environmental Footprint Insights, and watches what he eats. “You find that this is a hot topic at the office. You read tips, stories on the Intranet, you talk to colleagues about it. If you really care about it, you will encounter it. It is hard to miss.”

#### Growing interest among young staff members

The consultant has noticed a growing interest among staff members. “There are many young professionals at PwC. I myself spent two years as a board member of Young PwC, the network that represents around 3,000 young professionals within PwC Netherlands. When we organised meetings or seminars on the theme of ESG, we could count on a high turnout.”

#### Why still take the car every day?

Does he see any further points for improvement? He looks around him at the Amsterdam office environment. “Good question. That is a difficult one. And why? Once I conducted a benchmark as to how sustainable we are compared to other accounting and consultancy firms. And we are really doing quite well at this stage. That is because of our commitment to Net Zero.” If he has to name something anyway: “Why do we still get into our car every day? Because even if it is an electric car, how sustainable is it to provide everyone with a new lease car?” There is still room for improvement there, also on his part, he believes.

#### It feels like pioneering, which gives a sense of pride

“We must keep taking steps in the right direction”, Ouali believes, just like he has done in recent years. Proudly: “When I started at the Deals department, there was little talk of sustainability. By now, we have a whole team that considers ESG in merger projects. We are actually doing this, now, for our clients. That I can make a contribution to this, that really feels like pioneering.”

Anouar Ouali is a mergers and acquisitions consultant in the Deals Team



Any questions about our Net Zero journey? Please contact us!



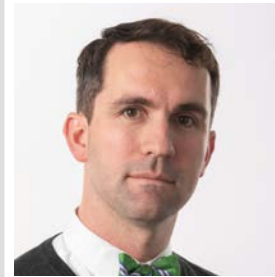
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# Thank you

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