

# CERTIFICATION REPORT

Report ID: Rep-20006260-24-Org-1-PBN  
Version: 1.0



This certification report is written by: Joris Bens on behalf of Certification Body: Preferred by Nature and reviewed and approved by: László Szoboszlai on date: 17/04/2024.

This report is complementary to the Certificate of Compliance, with certificate no.: Cert-20006260-24-Org-1-PBN

**Client:** Willy Naessens Group Build

**Client ID:** 20006260

**Certification scope:** organisation]

**Validity period:** 24/04/2024 – 23/01/2025

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## 1. Introduction

Climate Neutral Group (CNG), part of the Anthesis Group since 2022, has been active in the fight against climate change for nearly twenty years. This, by helping Clients to reduce and offset their greenhouse gas emissions, and by creating awareness for the large-scale climate issues. CNG is increasingly guiding more and larger organizations in their transition to climate neutrality.

Clients wishing to receive recognition for their efforts can choose to become certified by 3<sup>rd</sup> party Certification Bodies (CBs) for the Climate Neutral Certification Programme. The Climate Neutral Standard provides a set of criteria for Clients to mitigate their global warming impact. A key component of the Standard is that certified Clients are requested to reduce their own CO<sub>2</sub>eq emissions gradually, either for their own organizational activities, or for certain products or services that the organization provides. The speed at which these reductions shall be made is in line with the Paris Agreement<sup>1</sup>.

That means that through our Climate Neutral Certification Programme, Clients are given the tools to bring their emissions down by reducing gradually year after year: for certification of an organization, that is to zero by 2050, and for certification of a product or service that entails a 25% reduction of CO<sub>2</sub>eq emissions by 2030. Clients who achieve this target, and offset the remaining emissions to net zero, can legitimately claim '*climate neutrality*' (for their organization, resp. their products/ services) and claim to be '*on track with Paris*', and may use the Climate Neutral Trademark.

Achieving the **Annual Reduction Target** may be a challenge that requires, especially in the long run, perception changes and system changes. This is exactly what Climate Neutral Group deems necessary and envisions with its Certification Programme: The Standard offers flexibility when needed, but at the same time puts the bar high enough so that real value is created and impact is made.

For further details, see: [www.climateneutralcertification.com](http://www.climateneutralcertification.com). The **Climate Neutral Standard** and other Programme documents, such as the **Assurance Protocol** (describing all rules pertaining to the verification and certification process) and the **Trademark & Claims Policy** (describing all rules related to trademark use and claims-making) are also available on this website.

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<sup>1</sup> The Paris Agreement describes the following target: A net zero global balance between GHG emissions and reductions by 2050, in order to keep temperature rise limited to an increase well below 2°C by 2050 (and ideally below 1.5°C).

## 2. Client description

**Company description:** Willy Naessens Group Build is dedicated to the construction of agricultural and industrial buildings and swimming pools.

**Organizational structure:** The company is composed of the following entities **D-glas, Megaton, Concreton, Alpreco, Intershipping, Altaan, Seveton, Transport Groeninghe, Trans Winaton, Willy Naessens Construct, Willy Naessens General Contractor, Willy Naessens Industriebouw, Cyanos, Mutec, Snoeck Gebroeders, Structo, Tripan, Willy Naessens France Nord, Willy Naessens Nederland, Willy Naessens Swimming Pools, Filterco and Willy Naessens Wallonië.**

Willy Naessens Group Build is a construction company specializing in agricultural and industrial buildings and swimming pools. The group consisted (in 2021) of 22 entities, which are involved in all processes of the construction, such as making prefabricated concrete elements, aluminum window frames, stairs, transport, roofs, and the construction itself. This means that Willy Naessens Group Build buys the raw materials and has the entire construction process in its own hands.

Willy Naessens Group Build has been actively calculating its footprint since 2019 and has made the deliberate decision not only to compensate but also reduce their emissions. The organization choose to become CNG-certified because of requests from clients and banking.

The scope of their CNG-certification is their organization, which includes all subsidiaries of the Willy Naessens Group Build.

**Certification scope and boundaries:** The certificate scope is the organization and all the entities under the Willy Naessens Group Build. All required emission sources are included in the scope, commuting is not calculated for the organization since all employees either use a company car, which falls under scope 1, or commute by bike.

### 3. Audit summary and conclusions

- This report contains the considerations for the certification of **Willy Naessens Group Build** (hereinafter referred to as ‘**Willy Naessens**’ or ‘the Client’) for its **organization**, also referred to as the ‘**certification scope**’. A description of the certification scope is available in the Annex of the certification certificate.
- The Client has been certified against the Climate Neutral Standard since **2022** and the **first issued certificate** was valid from **24/01/2022 – 23/01/2023**
- To be able to take a (new) certification decision, an **audit** in the form of an **on-site desk review** was carried out by **Joris Bens**, on behalf of **Preferred by Nature** on **09/02/2024**.
- The following versions of the core programme documents were used during the audit and certification process: **Climate Neutral Standard vs 1.0**, **Assurance Protocol vs 1.1**, and **Trademark and Claims Policy vs 1.2** (hereinafter further referred to as the ‘Standard’, the ‘Assurance Protocol’ and the ‘Trademark and Claims Policy’ respectively).
- **Present** during the audit were the following persons:
  - On behalf of the Client’s management team: **Kris Vanrenterghem**
  - On behalf of the Client’s implementation team: **Kris Vanrenterghem & Xander Eeckhout**
  - On behalf of the CB: **Joris Bens**
  - On behalf of **CNG**: **Willem Melis**
- During the audit, the **baseline year 2020**; the **baseline footprint 14.582** tons of CO<sub>2</sub>eq; as well as the **Annual Reduction Target(s) 510** tons of CO<sub>2</sub>eq per year until 2030 and **474** tons of CO<sub>2</sub>eq per year **from 2031 to 2050** and the **most recent footprint of 2022 at 15.698** tons of CO<sub>2</sub>eq and **achieved reductions -1.116** tons of CO<sub>2</sub>eq were reviewed and (re-)ascertained, as indicated in chapter 4. Even though the organization did not achieve the required reduction in absolute terms it did reduce their emissions relative to their turnover.
- As a result of the audit, **0 non-conformities (NCs)** have been raised. For NC details, see chapter 4.
- The final audit results were presented to the **2nd reviewer László Szoboszlai** and signed off with a **positive certification decision** on **17/04/2024**. The **Certificate of Compliance** with no. **Cert-20006260-24-Org-1-PBN** has been issued to the Client.
- As a result of this certification, the Client is allowed to **make claims** and to use the below **trademark(s)**, as stipulated in the Trademark and Claims Policy, for the validity period and for the certification scope indicated on the accompanying Certificate of Compliance.



- As a result of this certification, the Client is rated as a **Certified CO**. The consecutive audit should therefore take place within the next **year** and this shall be an audit in the form of **an on-site audit**.
- If the Client wishes to continue using the Trademark, we recommend scheduling an audit with an approved CB **no later than six (6) months prior to expiry of this certificate**, so that the consecutive audit can be conducted in due time and sufficient time can be reserved to resolve potential non-conformities resulting from the consecutive audit.
- If you require technical assistance with the implementation of the Climate Neutral Standard, or in the case of other content-related questions, we recommend contacting your **CNG Carbon Advisor**.

## 4. Audit details

**Previous audit results:** In the Client’s previous certification report [**previous certification report no**], several issues (e.g. delayed minor NCs, other shortfalls or recommendations) were reported. During the audit, the status of these pending issues has been verified by the auditor (i.e. whether or not the issue was improved or resolved), resulting in the below outcome:

None

**Sample:** During the audit, the following data sets and/ or data sources were checked on a sample basis. The auditor has decided to sample-check this data set/ source based on the following rationale or justification:

#	Description of sample checked data sets / sources	Rationale/ Justification
A	Trans Winaton: all emission sources	Random
B	Mutec: all emission sources	Random
C	Intershipping: all emission sources	Random
D	Tripan: all emission sources	Random
E	Willy Naessens Pools: all emission sources	Random

**Issuance and closure of Non-Conformities (NCs):** The following (major and/ or minor) Non-Conformities (NCs) were ascertained during the audit:

*\* For each NC, please create additional table.*

None

**Other observations:** In addition, the CB makes the following recommendations for further improvements, observations and/ or comments to be taken into account by the Client for future audits. If certain **exceptions** are issued, these are also recorded hereunder:

None

**Evidence:** Prior to, during or after the audit and/ or interim review, the following supporting information, documentation and/ or evidence was shared with the CB for review and deemed compliant with the criteria of the Standard. Final versions of these documents are attached to this report in Annex 2 - 8.

Annex	Name of document	Document name/ ID + version
<b>Annex 2</b>	<b>Organizational Structure or Prod/ Serv Maps</b> <i>Cert ORG: Organizational Structure + Organizational Process Map</i> <i>Cert PROD: product supply chain map</i> <i>Cert SERV: process map of the service'</i>	co2-voortgangsverslag-en-energie-actieplan-26-09-2023.pdf chapter 2.2.2
<b>Annex 3</b>	<b>Climate Policy</b> <i>(Signed by management)</i>	<a href="https://sustainabilitybywillynaessens.com/swfiles/files/Climate-Policy-Document-1-12-2021.pdf">https://sustainabilitybywillynaessens.com/swfiles/files/Climate-Policy-Document-1-12-2021.pdf</a>

<b>Annex 4</b>	<b>Footprint Calculation and Substantiation</b> <i>(Including sub-calculations and evidence, and baseline footprint calculation, if applicable)</i> <i>(May also be an extract from another footprint calculation system or tool)</i>	co2-voortgangsverslag-en-energie-actieplan-26-09-2023.pdf and Smarttrackers
<b>Annex 5</b>	<b>Reduction Plan and Substantiation</b> <i>(Including sub-calculations and evidence)</i>	20221231 Reduction actions WN update 2023.xlsx
<b>Annex 6</b>	<b>Evidence of Offsets</b> <i>In the form of a (retirement) certificate, invoice or contract and for the years:</i> - Previous year: correct settlement? - Current year: estimated amount of offsets purchased? - Next year: commitment to purchase?	04_Removal_Willy-Naessens_Total-Offsetting.pdf
<b>Annex 7</b>	<b>Evidence of Trademark and Claims Approvals</b> <i>(Written confirmation from CNG)</i>	FW_goedkeuring.msg

**Audit conclusions:** During the audit, the auditor systematically reviewed compliance for **each individual criterion** of the Standard and noted his/ her observations in below tables.

General observations	
Ch 1	<p><b>Management commitment (resources &amp; budget):</b> Sr. Management is fully committed to allocate sufficient resources and budget to achieve the required CO2 emission reductions as per the Annual Reduction Target. It was the board of directors who started the project in 2019, a lot of effort and time is allocated to the project by Kris Vanreenterghem (the responsible person for CNG-certification) and two new staff started since the last audit, who can help Kris when needed.</p> <p><b>Contact person:</b> <b>Willy Naessens Group Build</b> has appointed <b>Kris Vanreenterghem</b> to be responsible for adequate implementation of the Standard and to act as main contact person for CNG and CB.</p> <p><b>Management system (M&amp;E + Document Management):</b> During the audit, the Client's Quality Management System was checked and found <b>satisfactory</b>.</p> <ul style="list-style-type: none"> <li>- The Client is a 'learning organization' that periodically reviews and documents its shortfalls, issues and hurdles, and periodically reviews and documents the effectiveness and progress of its improvements, corrections and corrective actions to overcome these.</li> <li>- In addition, the Document Management System was reviewed in terms of accessibility and version control of all data-sets and evidence related to this certification. The correct versions</li> </ul>



	<p>of documents and evidence requested by the auditor during the audit were retrievable and accessible.</p> <p><b>Climate policy:</b> During the audit, the Client’s Climate Policy Document was reviewed and deemed clear, transparent and sufficiently ambitious in terms of emission reductions. The document was signed by sr. Management, responsible for the implementation of the criteria of the Standard.</p> <p><b>Commitment sustainable sourcing (scope 3 emissions):</b> The Client has adequate insight in the volume of its scope 3 emissions and has made serious attempts and the necessary investments to reduce emissions in its supply chain with its providers and/ or suppliers. The organization now has the capacity to make LCA’s of all the construction elements that they produce. And the sites where the construction elements are made are now CSC certified.</p>																		
Ch 2+3	<p><b>Emission sources included/ excluded:</b> The scope classification according to the GHG Protocol and Annex 1 of the Standard has been applied, resulting in the below emission sources to be included or excluded in the calculation of the footprint. This classification was done based on the following considerations, which were validated during the audit:</p> <ul style="list-style-type: none"> <li>- A check with the Sector Benchmark Tool has taken place;</li> <li>- The boundaries are as ample as possible;</li> <li>- If emission sources were excluded, the justification is provided.</li> </ul> <table border="1" data-bbox="242 1093 1404 1254"> <thead> <tr> <th>Scope 1: Direct emissions</th> <th>Included (yes/ no and why?)</th> </tr> </thead> <tbody> <tr> <td>Fuel for company cars</td> <td>Yes</td> </tr> <tr> <td>Fuel for equipment</td> <td>Yes</td> </tr> <tr> <td>Natural gas used for heating</td> <td>Yes</td> </tr> </tbody> </table> <table border="1" data-bbox="242 1294 1404 1377"> <thead> <tr> <th>Scope 2: Indirect emissions caused by the Client</th> <th>Included (yes/ no and why?)</th> </tr> </thead> <tbody> <tr> <td>Purchased electricity</td> <td>Yes</td> </tr> </tbody> </table> <table border="1" data-bbox="242 1417 1404 1579"> <thead> <tr> <th>Scope 3: Other indirect emissions, caused by others</th> <th>Included (yes/ no and why?)</th> </tr> </thead> <tbody> <tr> <td>Business travel</td> <td>Yes</td> </tr> <tr> <td>Commuting</td> <td>No, happens only by company cars (scope 1) or bike</td> </tr> </tbody> </table> <p><b>Other assumptions or underlying calculations:</b> Any 1) assumptions (such as emission allocations, extrapolations, generalizations, etc.), 2) underlying sub-calculations, 3) justifications for including / excluding certain emission sources from the boundaries, and/ or 4) other exceptions or clarifications pertaining to the calculation of the footprint, have been explained in the footprint report and have been validated for completeness, logic and correctness during the audit.</p> <p><b>Validation of the methodology and data input:</b> The methodology used to calculate the footprint was last validated on <b>13/12/2021</b> by <b>Joris Bens</b> and hence is ‘approved’ for max. 3 years till latest <b>12/12/2024</b>. The data inputted in the methodology (on usage figures and conversion factors) comes from <b>primary (usage figures) and secondary (conversion factors)</b> sources, and evidence thereof is</p>	Scope 1: Direct emissions	Included (yes/ no and why?)	Fuel for company cars	Yes	Fuel for equipment	Yes	Natural gas used for heating	Yes	Scope 2: Indirect emissions caused by the Client	Included (yes/ no and why?)	Purchased electricity	Yes	Scope 3: Other indirect emissions, caused by others	Included (yes/ no and why?)	Business travel	Yes	Commuting	No, happens only by company cars (scope 1) or bike
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	checked (based on a sample-check) during the audit (see above). Only eligible data sources and emission factor sources have been used.
Ch4	<p><b>Internal reduction:</b> The GHG Reduction Plan has been validated for correct quantification by the CB:</p> <ul style="list-style-type: none"> <li>- The Reduction Plan is deemed sufficiently ambitious to achieve the Annual Reduction Targets in the <b>short, medium and long run</b>.</li> <li>- The proposed reduction measures have been quantified and seem feasible and realistic both from a <b>technical/ operational</b> as well as a <b>financial</b> perspective.</li> <li>- Any <b>evidence, assumptions</b> or <b>sub-calculations</b> pertaining to the quantification of reduction measures are documented in or attached to the Reduction Plan.</li> <li>- Reference is made to the <b>data sources</b> and <b>emission factor sources</b> used for the quantification of reduction measures and these sources meet the requirements stipulated in <b>Annex 3a and 3b</b> of the Standard.</li> <li>- Even though the organization did not achieve the required reduction in absolute terms it did reduce their emissions relative to their turnover.</li> </ul> <p><b>External reduction:</b> Each year, the remaining emissions are reduced externally by means of eligible offsets for the time duration that the Client is certified and permitted to make claims. Hence, the auditor has checked during the audit if...</p> <ul style="list-style-type: none"> <li>- The Client has already offset the emissions resulting from the validated footprint. <ul style="list-style-type: none"> <li>➔ A total amount of <b>15.699 T CO<sub>2</sub>eq</b>. <b>VCS</b> offsets from projects <b>Jiga Hadi and Mooi Vee</b> has been <b>purchased with Removal</b>.</li> </ul> </li> </ul>
Ch5	<b>Trademark and claims approval:</b> During the audit, a sample of the trademarks and claims approvals has been checked and found in compliance with the rules stipulated in the <a href="#">Trademark &amp; Claims Policy</a> . All claims are clear, transparent and non-ambiguous.

Footprint and Reduction Observations				
<b>Assertion of the baseline footprint:</b> The total emissions of the baseline footprint for the certified scope have been validated and are indicated below.				
<b>Assertion of footprint emissions:</b> The total emissions of the consecutive footprint for the certified scope have been validated and are indicated below.				
<b>Assertion of reductions:</b> The Client <b>has not</b> achieved sufficient reductions and <b>has not</b> met the Annual Reduction Target. Even though not achieved sufficient reductions, the Client may remain certified based on the <b>3 year flexibility rule</b> .				
<b>Baseline footprint - organisation</b>				
<i>*Add a row in case of baseline adjustment/ correction</i>				
Audit year	Baseline year	Baseline footprint	Annual Reduction Percentage	Annual Reduction Target
2022	2020	14.582 tons of CO <sub>2</sub> eq	3,5% per year until 2030 and	510 tons CO <sub>2</sub> eq per year until 2030 and 474

			<b>3,3%</b> from 2031 to 2050	tons CO <sub>2</sub> eq per year from 2031 to 2050		
<b>Consecutive footprints - organisation</b>						
<i>*Add a row in case of new year</i>						
Audit year	Footprint year	Total footprint	Achieved reduction	Target achieved?	Offsetted, prior to settlement	Sufficiently offsetted?
<b>2023</b>	<b>2021</b>	<b>16.915</b> tons of CO <sub>2</sub> eq	<b>-2.333</b> tons of CO <sub>2</sub> eq	<b>no</b>	<b>16.915</b> tons of CO <sub>2</sub> eq	<b>yes</b>
<b>2024</b>	<b>2022</b>	<b>15.698</b> tons of CO <sub>2</sub> eq	<b>-1.116</b> tons of CO <sub>2</sub> eq	<b>no</b>	<b>15.699</b> tons of CO <sub>2</sub> eq	<b>yes</b>

## Annex 1: Organizational Structure or Prod/ Serv Maps



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lag-en-energie-actie

## Annex 2: Climate Policy

<https://sustainabilitybywillynaessens.com/swfiles/files/Climate-Policy-Document-1-12-2021.pdf>

## Annex 3: Footprint Calculation and Substantiation



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## Annex 4: Reduction Plan and Substantiation



20221231  
Reduction actions V

## Annex 5: Evidence of Offsets



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Naessens\_Total-Offs

## Annex 6: Evidence of Trademark and Claims Approvals



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