



Allocation System 2025-2027 for aviation activities Royal Schiphol Group at Schiphol Airport

Valid from 1 January 2025 for a period of 3 years

The Dutch version of the Allocation System 2025-2027 is the original and official version. In the event of any disparity between the Dutch original of the Allocation System 2025-2027 and this translation, the Dutch text will prevail. No rights can be derived from the information provided in this translation.

Description of the cost and revenue allocation system for aviation activities.
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Foreword

The Aviation Act on the operation of Schiphol Airport and the Schiphol Airport Operation Decree 2017¹ (*Besluit exploitatie luchthaven Schiphol*, hereafter: Bels) include the economic regulation of aviation activities. Section 8.25g of the Aviation Act stipulates that the operator should set up a cost and revenue allocation system for aviation activities and submit this system for approval to the Authority for Consumers and Markets (ACM).

Under Section 31 of the Bels, the ACM grants approval of the Allocation System for up to six years after Sections 8.25d to 8.25j of the Act come into force.

Royal Schiphol Group N.V. (RSG) submitted the allocation system for the period 2025 to 2027 to the ACM for approval in December 2023.

RSG and the ACM have differences of opinion regarding the application of the laws and regulations regarding the imputability of costs to aviation activities on certain points. For this version of the 2025-2027 Cost Allocation System, RSG has decided for procedural reasons to conform to the cost allocation method advocated by the ACM for these points, even though it does not agree with the substantive underlying reasoning. In the interests of transparency, the points referred to are set out below, with a brief explanation of how RSG believes the allocation to aviation activities should be made.

RSG expressly reserves the right to challenge the cost allocation in respect of these points again in the context of subsequent proceedings to obtain approval for an allocation system, and also – in the unlikely event that RSG and the ACM do not reach a shared view on these points – to submit them to the Administrative Court for review.

- **Pricing in respect of internal supplies**

Apart from aviation activities as defined in Section 2 of the Amsterdam Airport Schiphol Operation Decree, N.V. Luchthaven Schiphol (RSG) also undertakes a number of non-aviation activities. To enable the performance of aviation activities, a number of services are procured from non-aviation units. If RSG only carried out aviation activities, these services would not be produced internally and would have to be procured from an external supplier. RSG takes the view that the charge applied for these supplies should be the current arm's length price.

RSG believes that application of the current arm's length price is supported by the relevant laws and regulations. The Explanatory Memorandum also states that it is assumed that aviation activities are offered from a position of economic power. This does not apply to the non-regulated, non-aviation activities, as those services may also be procured from an external party. Finally, the price for which these services are procured meets the requirement of market conformity, as stated in Section 8.25 of the Aviation Act.

In the Allocation System as currently described, the rate used for these internal supplies is the cost price (using the off-balance sheet market price cost adjustments), with the cost of capital component determined based on the Weighted Average Cost of Capital (WACC) for aviation activities.

- **Allocation of strategic lands to the Regulatory Asset Base (RAB)**

RSG already owns various land positions, situated around Amsterdam Airport Schiphol. In addition, RSG occasionally purchases new strategic land positions so as to safeguard the future expansion of its airport-related activities. In the long term, the additional zone space is required in order to meet the statutory obligation regarding Schiphol's further development as a Mainport. In conformity with the provisions of the Aviation Act, Schiphol Group is obliged to ensure the continuity of the Mainport (see Sections 8.2a(3)

¹ Reference in this document to the 'Schiphol Airport Operation Decree' is to the 'Schiphol Airport Operation Decree 2017'.

and 8.25a of the Act). To be able to fulfil these obligations, Schiphol should have the required lands at its disposal in good time in order to realise capacity expansions. Schiphol Group takes the view that these strategic lands may be allocated to the RAB, because these lands are held with a view to Schiphol Group's responsibility for developing the Mainport and this will (in the longer term) result in financial gain for the industry. These lands differ from assets under construction in that they are held for a longer period of time; for this reason, Schiphol Group takes the view that a normal capital charge should be included in the charges for the capital invested in strategic lands.

The Allocation System as described here does not include the strategic land reserves in the RAB, and accordingly no capital investment costs are calculated while these lands are not taken into operation for aviation activities. To cover part of the capital investment in these land reserves, construction period interest is charged for the five years receding the date on which the land is taken into operation.

- **Timing of inclusion of assets in the RAB**

RSG plans its investments after consultation with its users. Because – where applicable – the time at which assets are actually taken into operation depends on the wishes of users, this may be different from the original planned date. RSG considers it reasonable to allocate the capital investment cost to aviation activities in these cases, and therefore takes the view that assets may be capitalised and allocated to the RAB from the time at which they are ready for use.

The Allocation System as described here only allocates assets to the RAB from the time at which the asset is actually taken into operation for aviation activities.

- **Common Control Room Infrastructure (Gemeenschappelijke Meldkamer Infrastructuur, or GMI) and other specific internal invoices from Security**

Royal Schiphol Group has always fully allocated the costs of GMI to aviation activities (PMC Security) since the commissioning of GMI in 2009 until the 2017-2018 Allocation System. In this regard, the ACM found that GMI was constructed for airport security (EU Regulation 300/2008) and there was no shared use for non-aviation activities (Decision in Case 104355 (2013)).

Starting with the 2019-2021 Allocation System, the ACM has taken the position that GMI costs can no longer be fully allocated to aviation activities, as there would be shared use. RSG remains of the view that GMI's costs should be fully allocated to aviation activities, as there is no question of shared use. RSG, at the direction of the ACM, partially allocated landside GMI cameras to non-aviation activities based on the general terminal key.

A similar difference of understanding exists for internal invoices 17a (Security non-SRA area), 26a (100% Goods Control) and 26b (Personnel Security Filter), in which costs are invoiced internally from Security to Commercial in particular for shared use. RSG is of the opinion that here too, there is no question of shared use, and that the costs in question are incurred for civil aviation security.

This document serves as a description of the Allocation System and was submitted to ACM for the required approval, which ACM subsequently granted. The document consists of a main document and a number of appendices.

Within the management of RSG, the Allocation System is the responsibility of the CFO, R.J. Carsouw. He is assisted by the following contact persons:

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This document refers to N.V. Luchthaven Schiphol (RSG) as well as its trade name of Royal Schiphol Group N.V. (RSG). RSG is deemed to comprise the entire company, including its subsidiaries and participations, unless stated otherwise either explicitly or from the context.

1 Introduction

This document describes the manner in which the costs (including property, plant and equipment) and revenues of Schiphol Group as a whole are allocated to the various business activities. This allocation applies from 1 January 2025. In the description, the emphasis is on the aviation activities as defined in Section 2 of the Amsterdam Airport Schiphol Operation Decree. Under Section 8.25g of the Aviation Act, a system is required to be set up for the allocation of the costs and revenues of these aviation activities. These aviation activities are required to be administered in separate records within the accounts, and separate financial accounting has to be prepared each year.

RSG's financial reporting distinguishes three Business Areas: Aviation, Schiphol Commercial and Alliances & Participations. As part of the provision of segment information required for external reporting purposes, Schiphol Group also reports on these three Business Areas in its annual report, and more specifically in its financial statements. The aviation activities as defined in Section 2 of the Amsterdam Airport Schiphol Operation Decree fall entirely within one of the Business Areas: Aviation. As a result, the financial accounts and the reports accord with the regulations in the Aviation Act as closely as possible.

The published information on the Aviation Business Area in the annual report (in accordance with International Financial Reporting Standards (IFRS) and the Dutch Civil Code (BW) 2 title 9) is not exactly the same as the information on aviation activities required under the Aviation Act. Section 4 of this document explains how aviation information for the purpose of the annual report is amended into the information on aviation and security activities for the purpose of the Aviation Act.

Since 1998, RSG has applied a system in which costs, revenues and assets are allocated to the various Business Areas. The purpose of the Business Area information is threefold, thus increasing its reliability:

Intern

- Insight into the performance of the various Business Areas

Extern

- Segment-specific information for the purpose of the IFRS financial statements
- Information required for the purpose of determining the charges for aviation activities and the recognition thereof

A large part of the costs and revenues can be allocated directly to a particular Business Area, such as runways (Aviation) or commercial property (Schiphol Commercial). However, there are also shared costs (such as those in relation to the terminal complex) that require an Allocation System in order to obtain the financial information per Business Area.

There has been continuous development of the Allocation System since 1998. In outline, the Allocation System has retained its original form. However, over the years, the methodology and principles used have been significantly refined, aimed at improving allocation.

The Allocation System from 2025 includes a number of changes compared with previous versions, mostly due to changes in RSG's organisation. The allocation of specific activities has been adjusted in a number of areas. Internal invoicing has been converted to allocation to reduce the administrative burden where possible.

RSG's Management Board is responsible for the administration and management of the business. Under the Aviation Act, it is jointly responsible for safeguarding Mainport developments undertaken by Schiphol.

The administration and management of the business is based on generally accepted commercial principles. This means that expenditure in relation to operations and investments is based on economic principles. RSG has planning and control procedures in place for this purpose. RSG moreover applies procedures to check the usefulness and necessity of investments, which enable it to justify its investments on the basis of sound commercial principles.

The allocation system is structured in such a way as to make a clear distinction between the allocation of costs, revenues and property, plant and equipment to aviation activities and other activities. This document describes how this is carried out.

Measurement method and frequency

- If the 'charges period' is included in the description, this refers to the calendar years 2025, 2026, 2027 and 2021 for this Allocation System.
- If the period '2 years preceding the charges period' is included in the description, this refers to the calendar year 2023 for this Allocation System.
- If the period 'the year preceding the charges period' is included in the description, this refers to the calendar year 2024 for this Allocation System

Disclaimer base years

In the 2025-2027 Allocation System, various internal invoices and allocations refer to one or two years prior to the start of the charges period in the method and frequency of measurement under consultation. For the 2025-2027 Allocation System, this means calendar year 2024 and 2023, respectively. If, when preparing the consultation budget for the years 2025-2027, the stated reference year for a specific internal invoice or allocation cannot be considered representative due to exceptional situations (e.g. due to major disruptions), the most appropriate alternative will be chosen in deviation from the description. Where there are deviations from the description, this will be explained in more detail in the IATA template at the 2025-2027 consultation.

Changes may occur in Schiphol Group's organisation during the period for which the ACM has granted approval for the Allocation System. Section 8 contains a description of the conditions on which interim changes can be made to the Allocation System, without having to follow the procedure referred to in Section 8.25g of the Aviation Act.

Details of the Allocation System are set out in the various appendices.

2 Statutory framework

2.1 General

RSG has been designated as the airport operator under Section 8.1 of the Aviation Act. Operation of the airport is reserved exclusively for the licence holder, being RSG (Section 8.25(1)). As the airport operator, RSG is required to operate the airport and to that end it has to take the necessary measures to properly handle airport air traffic and the associated passenger and goods transport at the airport (Section 8.25a).

The Aviation Act and the Amsterdam Airport Schiphol Operation Decree contain specific rules concerning, among other things, the pricing, the accounting and the reporting in respect of part of the activities at the airport ('aviation activities'). Section 2 of the Amsterdam Airport Schiphol Aviation Decree provides an exhaustive list of these aviation activities, which are as follows:

1. The aviation activities concern the activities of the airport operator for the purposes of:
 - a. the take-off and landing of aircraft, including in any case the use by aircraft of taxiways, runways and aprons;
 - b. aircraft parking, including in any case the use by aircraft of the parking facilities at the airport;
 - c. the handling of aircraft passengers and their baggage, as well as of cargo in connection with the take-off and landing of aircraft, including in any case:
 - 1°. use of the passenger terminals; and
 - 2°. use of the approach roads;
 - d. the execution of civil aviation security, including border control facilities.
2. The other activities as referred to in Section 8.25dd(2) of the Act that are directly related to the aviation activities include:
 - a. the granting of a concession for aircraft fuel supply;
 - b. utility services;
 - c. activities by or on account of the airport operator that are charged to aviation activities and are billed to third parties; and
 - d. the granting of authorisations for secured areas to third parties.

For the purpose of the pricing, accounting and reporting of aviation activities, the costs and revenues of these activities should be presented in separate records. Under Section 8.25g of the Aviation Act, the establishment of an Allocation System in this respect is compulsory. This Allocation System must comply with further rules and principles, which are described in the following sections. The Allocation System must be submitted to the ACM for approval. Subsequently, the Allocation System has to be used as the basis for determining the three-yearly charges for aviation activities, for keeping separate records within the accounts and for compiling separate financial reporting.

2.2 Principles of market conformity, proportionality and integrality

Section 8.25g(1) of the Aviation Act stipulates that the Allocation System should meet the requirements of market conformity, proportionality and integrality. When viewed together, the three principles call for a consistent allocation and accounting system for all the costs and revenues of aviation activities.

For the most part, the requirement of market conformity is set out in further detail in the Amsterdam Airport Schiphol Operation Decree in the stipulation that the criterion of historical cost (Section 29(8)) applies to the property, plant and equipment used for aviation activities. The requirement of market conformity also entails that (net) revenue from activities directly related to aviation activities must be recognised as revenue (Section 29(13)).

The requirement of proportionality means that the costs of common operating assets are allocated in proportion to the extent to which they are actually incurred for aviation activities.

The requirement of integrality means that all costs of operating assets (including property, plant and equipment) incurred for aviation activities are in fact allocated to these activities.

2.3 Allocation rules in Sections 8 and 9 of the Amsterdam Airport Schiphol Operation Decree

Section 29 of the Amsterdam Airport Schiphol Operation Decree sets out the practical implementation of the principles described above with regard to the airport's Allocation System. The provisions of Section 29 are as follows:

1. The operating costs and the costs of the operating assets to the extent these are used for aviation activities will be determined and allocated in accordance with acceptable commercial principles.
2. The annual costs of aviation activities are allocated as follows:
 - a. all the costs of aviation activities, with the exception of the costs of interest-bearing debt, are allocated to these activities,
 - b. the costs of operating assets solely used for aviation activities are fully allocated to these activities,
 - c. the costs of operating assets that are not at all used for aviation activities are not allocated to these activities,
 - d. the costs of operating assets partially used for aviation activities and partially used for other activities are allocated in accordance with the allocation keys in the Allocation System, which are based on the actual use of these operating assets for aviation activities.
3. The Allocation System contains the principles for determination of the extent to which operating assets are used for aviation activities.
4. Items of property, plant and equipment used for aviation activities are divided into assets solely used for these activities and assets partially used for these activities, and allocated accordingly.
5. Items of property, plant and equipment are not used for aviation activities until such time as they are taken into operation for that purpose.
6. Goodwill is not recognised in property, plant and equipment as referred to in the fourth paragraph.
7. Items of property, plant and equipment that are deployed partially for aviation activities are allocated based on the allocation keys for those activities as included in the Allocation System.
8. The value of the property, plant and equipment allocated to aviation activities pursuant to the fourth paragraph is determined on the basis of historical cost and using the depreciation method specified by the airport operator.
9. In derogation from the eighth paragraph, the value of property, plant and equipment allocated to aviation activities on the basis of the fourth paragraph with a value in excess of €100,000,000 and a production time exceeding one year and for which, at the time of the investment decision, there is expected to be an initial overcapacity after being taken

- into operation, is determined on the basis of historical cost, and the assets are depreciated over their normal useful life based on the 'unuity' method.
10. Every six years, the airport operator will determine the real constant amount of the depreciation charges and capital costs per unit for the assets to which the 'unuity' method applies, with these six years being linked to the cost calculation of two consecutive charges periods.
 11. The value of the property, plant and equipment of aviation activities as referred to in the fourth paragraph is referred to as the Regulatory Asset Base.
 12. The allocation keys as referred to in the seventh paragraph and the allocation keys of other operating assets are used for the allocation of costs to aviation activities, with regard to which the following applies:
 - a. the costs are allocated directly or, if this is not possible, are allocated as directly as possible, using the allocation keys based on the relevant activities, with due observance of the principles of market conformity, proportionality and integrality as referred to in Section 8.25g(1) of the Act, and
 - b. those costs that cannot be allocated to a certain activity on the basis of the conditions referred to under a. are allocated proportionally on the basis of the share of the costs of aviation activities in the total costs.
 13. Revenues from aviation activities and revenues from the other activities as referred to in Section 2(2) that are directly connected to aviation activities are recognised as revenues from aviation activities.

The allocation rules laid down in Section 29 are formulated so that the costs and revenues of RSG's business operations are allocated, where possible, on the basis of actual use in all cases:

- Subsections 2(b) and (c) provide for direct allocation, while Subsection 2(d) provides for specific allocation based on an analysis of actual use of the common operating assets.
- With regard to those common costs that do not lend themselves to direct allocation or specific allocation based on an analysis of the actual use of the common operating assets, Subsection 29(b) provides for an allocation via an allocation key based on the application of the above allocation rules. These costs are then allocated in accordance with the allocation of the costs already allocated on the basis of actual use.

3 Organisation and financial reporting structure

As stated in the introduction, RSG reports using a Business Area (BA) structure. A Business Area is a cluster of a number of Product Market Combinations (PMCs) with related activities. The Business Areas are as follows:

- Aviation
- Schiphol Commercial
- Alliances & Participations

Apart from the various Business Areas, there are various staff and support departments, which all perform activities for the above BAs but have been grouped under separate central units for efficiency reasons. The Allocation System as described in this document relates to the allocation of costs and revenues for RSG as a whole, i.e. the consolidated figures. This means that the allocation also includes the various subsidiaries and participations of Schiphol Group.

The activities carried out by RSG are clustered into PMCs on the basis of the external supply of a specific product, to a specific customer group, volume (revenue, yield and assets), risk profile and regulations. The financial information for each PMC provides insight into the value created by the specific activities. This insight is used within RSG for internal steering, as well as for external reporting (segmentation in RSG's annual report).

The primary recording in RSG's financial accounts takes place at cost centre level. A group of cost centres is also called an Operating Unit (OU).

A description of the various Business Areas and the PMCs of which they consist is given below.

BA Aviation

The Aviation Business Area comprises the aviation process at Amsterdam Airport Schiphol, including planning, direction, capacity management and information supply. The Aviation Business Area consists of two PMCs: Aviation and Security. Both PMCs are regulated under the Aviation Act. The main stakeholders are the airlines and the government (the Ministry of Infrastructure and the Environment as the supervisor of compliance with the obligations arising from the operating licence; the Ministry of Justice as the supervisor of security activities; the ACM as the regulator for allocation and pricing).

The **PMC Aviation** comprises all aviation activities and activities directly related to aviation activities. These activities are defined in Section 2 of the Amsterdam Airport Schiphol Operation Decree.

1. The aviation activities concern the activities of the airport operator for the purposes of:
 - The take-off and landing of aircraft, including in any case the use by aircraft of taxiways, runways and aprons;
 - aircraft parking, including in any case the use by aircraft of the parking facilities at the airport;
 - Handling passengers of aircraft and their baggage, as well as cargo in connection with the take-off and landing of aircraft, including in any case:
 - 1) use of the passenger terminal, and
 - 2) use of the approach roads.
 - the operation of civil aviation security, including border control facilities.
2. The other activities as referred to in Section 8.25dd(2) of the Act that are directly related to the aviation activities include:

- a. the granting of a concession for aircraft fuel supply;
- b. utility services;
- c. activities by or on account of the airport operator that are charged to aviation activities and are billed to third parties; and
- d. the granting of authorisations for secured areas to third parties.

The list of aviation activities stated in Section 2 of the Amsterdam Airport Schiphol Operation Decree also mentions the execution of passenger and baggage security, which includes border control facilities. A specific allocation should be made for this activity. Therefore this activity is grouped under a separate PMC Security.

The **PMC Security** comprises all security-related activities. This concerns:

- The execution of passenger security and the security of their baggage, as well as cargo, which also incorporates border control facilities.

BA Schiphol Commercial

The BA Schiphol Commercial comprises commercial activities, such as retail, hospitality, parking and advertising, and develops, manages, operates and invests in property at and around airports in the Netherlands and abroad. The major part of the portfolio, comprising both airport buildings and commercial properties, is located at and around Amsterdam Airport Schiphol. The BA Schiphol Commercial consists of the following PMCs: Concessions, Parking & Mobility Services, Media, Premium Services, Retail Operations, Real Estate and Rental Terminal. The main stakeholders are consumers, concessionaires, advertisers and airport-based businesses.

PMC Concessions comprises the granting of concessions to operators for operating retail, hospitality and other commercial premises, including the development and provision of retail space and other facilities.

PMC Parking & Mobility Services comprises the provision of parking facilities to passengers, meeters and greeters, employees, visitors to companies based at the airport and recreational visitors. Commercial building-specific parking does not fall under this PMC but under the PMC Real Estate. The granting of concessions to rental car companies also forms part of the PMC.

PMC Media comprises the development and provision of a high-quality and innovative range of advertising opportunities for advertisers.

PMC Premium Services comprises the operation of an RSG service programme for frequent flyers. The programme includes fast border passage, preferential parking facilities, business class check-in and the facilitation of a Club lounge. The operation of the VIP Centre also forms part of this PMC.

PMC Real Estate provides products and services in the area of property development, management, operation, including hotels, and investment at Schiphol and other airports. This PMC also includes Rotterdam Airport Vastgoed and Avioport as well as the aforementioned business building-related parking.

PMC Retail Operations includes the operation of future commercial activities to be acquired by current business partners at Schiphol and other airports.

PMC Rental Terminal leases space and facilities for business activities carried out by third parties in the terminal building or adjacent buildings. The lease of spaces to concessionaires (of commercial premises) falls under the PMC Concessions. This is because of the relationship between the (fixed) rental income and the (variable) concession income.

In RSG's external annual and interim reports, the Real Estate and Rental Terminal PMCs are consolidated into one reporting segment referred to as "Real Estate" and the PMCs Media and Premium Services will be merged into a reporting segment: "other".

Alliances & Participations Business Area

The BA Alliances & Participations has several objectives including strengthening the position of domestic regional airports that are part of RSG. In addition, strengthening the group's strategic position through cooperation with and participations in other major airports, managing existing participations in foreign airports and further developing international expertise and management development. The Alliances & Participations Business Area consists of the PMCs Foreign Participations, Regional Airports, Utilities and Other Participations.

PMC Foreign Participations includes international participations and activities.

PMC Regional Airports encompasses domestic participations, including Rotterdam The Hague Airport, Eindhoven Airport, Lelystad Airport and Maastricht Aachen Airport.

PMC Utilities comprises the transmission of electricity, gas and water at the airport; the management and installation of cables and pipes and the purchase of electricity, gas and water for RSG and third parties.

PMC Other Participations covers the other participations not falling under the regional airports or foreign participations. The most important participation in this PMC is Schiphol Telematics BV.

4 Allocation System

4.1 Allocation methodology

The organisation and financial accountability structure are set up so that the largest possible proportion of revenues, costs and assets can be booked directly to the relevant PMCs. Only where there are shared revenues, costs or assets are they 'charged' to the relevant PMC by means of an additional allocation. This section describes the method used for this particular allocation. Section 4.2 describes the creation of the financial information.

4.1.1 Primary recording

RSG has a uniform set of accounting policies relating to valuation and determination of the result, and rules regarding presentation, classification and the explanatory notes to be provided. The guidelines are laid down in the Accounting Manual. RSG applies a fixed account schedule, in which the cost and revenue categories are defined so as to ensure uniform accounting throughout the organisation. These guidelines are stated in the group AO and are communicated on the intranet. The use of cost centres is defined by the organisational structure. The annual budget incorporates the main specific activities that are recorded at the cost centres.

Project numbers with a task structure are created in the financial administration system for proposed projects. The task structure ensures that the project expenditure is divided into the part to be capitalised and the operating part. Whether expenditure is to be capitalised or not is decided on the basis of fixed group AO guidelines approved by the Management Board and which conform to IFRS external reporting guidelines. These guidelines are also included in RSG's Accounting Manual.

4.1.2 Creation of Business Area information

A number of computer systems are used for financial accounting purposes. The various types of revenue are administered in different source systems, including the airport charges system, the concession system and the system for registering leases.

The financial records of Schiphol Nederland B.V. are administered in Oracle Cloud. Subsidiaries and participations may use different systems. The Ifact system is used for consolidation and segmentation (allocation to PMCs). These different systems are linked by means of various interfaces.

The financial accounting system, Oracle Cloud, is set up in Business Units. A Business Unit is the administrative name of a business unit or participation that forms a separate legal entity. Within the Business Units, the administration is divided into cost centres. In addition, at Schiphol we use the term Operating Unit, which consists of a group of cost centres. For example; the legal entity Schiphol Nederland B.V. is one Business Unit in Finance. Within this Business Unit, we recognise several Operating Units including Aviation and Schiphol Commercial. These Operating Units consist of a group of underlying cost centres.

The primary recording in RSG's financial accounts takes place at cost centre level. To enable the subsequent retrieval of information for individual PMCs and Business Areas, an allocation method is applied in the financial accounts, which is described in detail below.

The Allocation System is structured in such a way that primary recording is uniform and costs and revenues are recorded across the board. Primary recording takes place in Oracle Cloud at cost centre/cost category level. Internal invoicing takes place in Oracle Cloud. Internal invoicing leads to a shift of costs and revenues between cost centres, but the balance of all the cost centres remains the same. Internal invoicing relations between cost centres are defined so that no circular arguments can arise and revenues/costs are not accumulated.

The balances at cost centre/cost category level are transferred (uploaded) to the Onestream system. The allocations of the various cost centres/operating units to the PMCs are made within this system.

4.1.3 Steps in the allocation process: recharging and allocation

The information per BA is created via the following sequential operations:

1. primary registration at cost centre level in the financial accounts;
2. internal invoicing between business units/departments;
3. allocations from business units/departments to PMCs;
4. clustering of the related PMCs into BAs.

The above system was chosen because this format provides information for internal control and management, consisting of information per cost centre/per OU and per Product Market Combination/Business Area, but also information for external reports by Business Area for the annual report and sector-specific regulation under the Aviation Act.

As described above, the data as established in the primary registration is converted to the information per PMC through recharging and allocation. These are both forms of allocation, for which the allocation principles described in the next section are applied.

Internal invoicing is defined as inter-account settlement between different cost centres of supplies of goods or services, based on an arrangement/agreement between different departments. **Allocation** refers to the allocation of assets, costs and revenues from cost centres to PMCs. All costs and revenues are allocated (after internal invoices) by allocation to a PMC.

Internal invoicing is applied in four situations. In the first three situations, internal invoicing is necessary. In the fourth situation, it is optional.

1. If this is stipulated by external statutory or reporting requirements. This will be the case, for example, if a private limited company (BV) is required to file its own financial statements.
2. If internal invoicing is necessary in order to record a PMC's revenues at primary level. In this case, recording the PMC's revenues would be incomplete without internal invoicing of the revenues. The main examples are Schiphol Commercial leases and the provision of Utility Services to internal customers.
3. If costs should be activated on the part of the recipient. This applies e.g. to hours of project staff of Schiphol Projects, which are booked on projects and thus allocated to clients Aviation and Schiphol Commercial.
4. If a particular department performs activities for other departments falling under a different PMC for reasons of commercial gain or process knowledge, If this results in simplification of the allocation, the costs of these activities are passed on to the recipient department.

Internal invoicing requires an additional administrative operation. Internal invoicing is thus limited as far as possible for efficiency reasons. However, as opposed to this efficiency motive there is the aim to make the allocations as uniform as possible by ensuring that costs and revenues can be allocated directly to a PMC wherever possible. The costs of activities which one department carries out on behalf of another department are passed on via internal invoicing, so that the 'remaining costs' can be allocated by using one allocation key (usually 100% to one PMC). This internal invoicing therefore ensures uniformity and recognisability of the allocation keys for individual departments.

The most important example concerns the operating costs of the terminal complex. The terminal is managed by a department within the OU Aviation. The operating costs recorded at primary level by this department (excluding depreciation) are invoiced to the users of the terminal complex outside the OU Aviation (OU Consumer Products & Services, OU Real Estate and the Security cost centre) for the portion allocable to them.

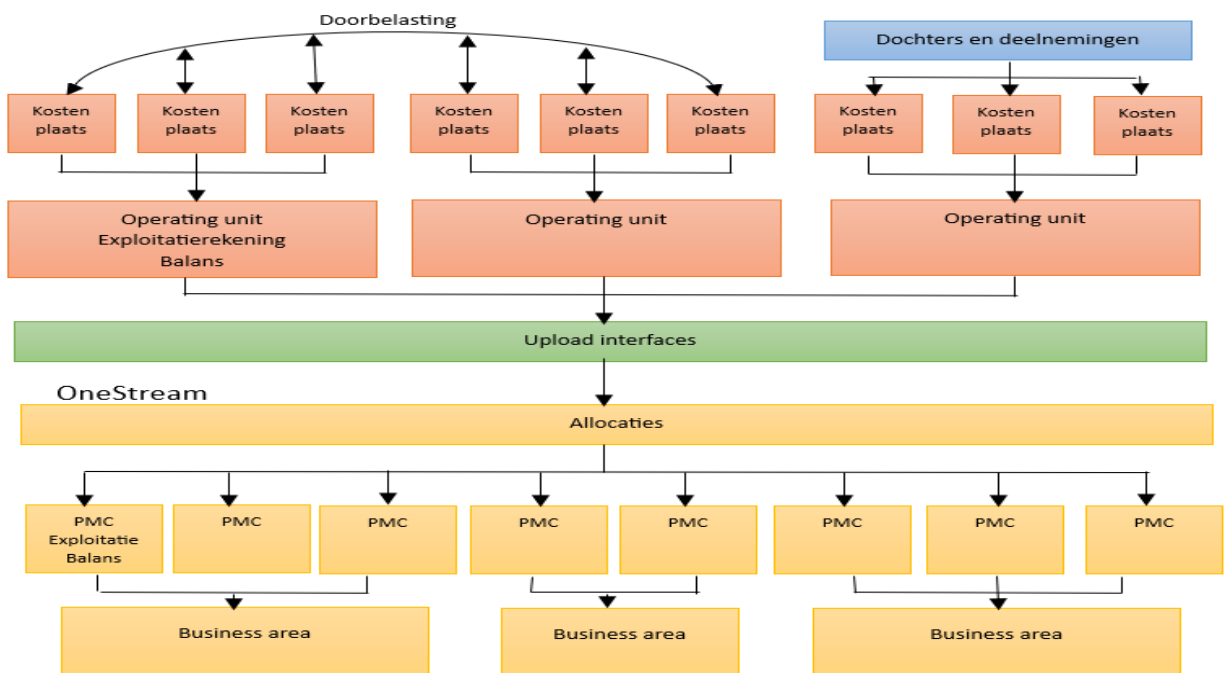
Because of the structure of the business units and the internal invoicing method described above, the next step in the allocation – the allocation itself – mainly involves allocation to one PMC. If the costs concern a shared activity or operating asset, whereby internal invoicing will not lead to simplification, an allocation key is used based on actual use by the relevant PMCs.

The revenues/costs/assets of central staff departments and the ICT service unit are, in principle, allocated to the PMCs. In view of the shared nature of the activities of these staff departments, and because these business units are not linked to one specific PMC, internal invoicing would not result in simplifying the allocation. An internal invoice from these business units only occurs if there are specific services requested by the departments.

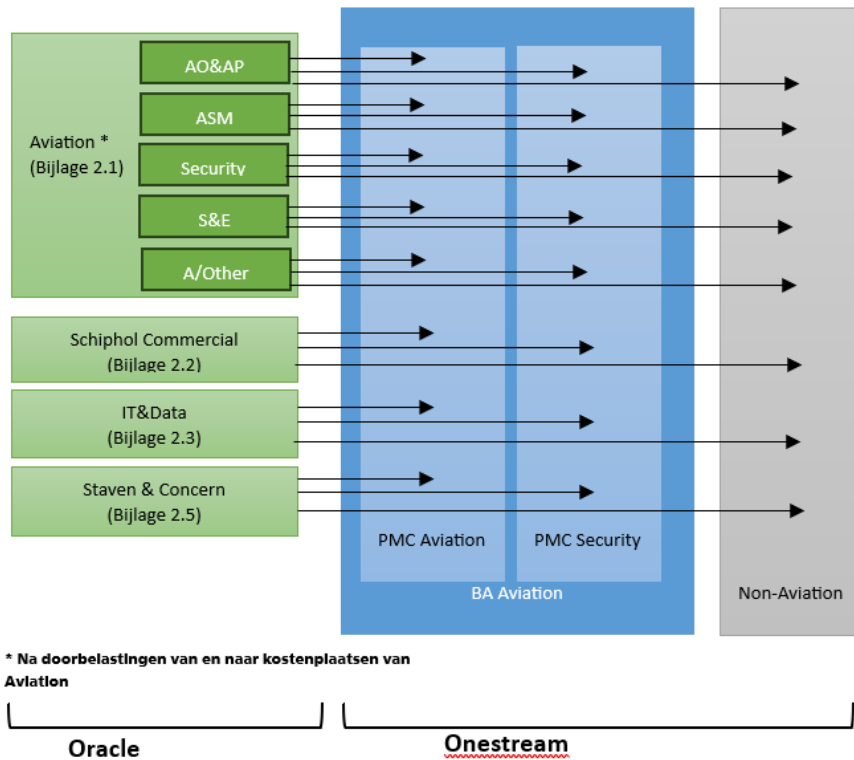
This document (including appendices) identifies the internal invoicing and allocations (directly or indirectly) relating to aviation activities. Appendix 1.2 specifies the allocation relationships between aviation and non-aviation activities and between aviation activities themselves.

The following diagram illustrates the structure of RSG’s financial accounting system for clarification:

Overview 1: From Cost Centre to Business Area – RSG system model



Overview 2: From OU to PMC in diagram form



4.1.4 Reconciliation of organisational and financial reporting structures

As stated earlier, the primary registration at cost centres/OUs is not fully in line with the financial accounting structure at PMCs and Business Areas. The reason for this is twofold:

- the existence of assets that are used for several PMCs;
- activities carried out by a single department for several PMCs for reasons of efficiency.

External revenues may be directly allocated in their entirety to a single PMC. This is not necessarily the case for internal revenues. Within the OU Aviation, this also applies to a large part of the costs of the various processes. The operating costs of the terminal complex represent the main shared cost item within the OU Aviation. These costs are recorded at primary level within the OU Aviation, whereupon a part of these costs is allocated to PMCs outside Aviation.

4.1.5 Description of facilities and services for aviation activities

Aviation activities are mentioned in Section 2 of the Schiphol Airport Operation Decree. The following facilities from RSG's operations, among others, are used for this purpose:

- the airport grounds and runways;
- taxiways and aprons;
- lighting and other electrical and control installations in the airport grounds for aircraft handling;
- passenger and baggage areas in the terminal complex;
- airport infrastructure and installations (drop-off roads etc.) for handling passengers, baggage and cargo;
- security facilities for passengers, baggage and cargo as well as border control facilities.

The Aviation Business Area provides the following services for the operation and development of aviation activities: The separate business units within BA Aviation are:

Airport Operations & Aviation Partnerships:

Airport Operations & Aviation Partnerships (AO&AP) is responsible for the 'Airline Journey' and directs the flow of the airport's primary process: the handling of flights and aircraft. This includes things such as baggage, bus transport, the take-off and landing of aircraft, snow clearance and ice prevention services, the accessibility of the airport and passenger flows. AO&AP operates with a customer-oriented approach. AO&AP serves the Airlines customer group on a 24/7 basis.

The department consists of four line departments: Aviation Business Development (ABD), Process Performance & Improvement (PPI), Day2Day Operations (DDO) and the Airport Operations Centre (APOC). In addition, there are three staff departments: Compliance, Continuity & Risk (CCR), Business Platform Operations (BPO) and Schiphol Airport Authority (SAA)

Aviation Business Development (ABD) ABD is responsible for picking up customer requirements from the Airlines, the cargo community and co-makers, with the aim of further developing, strengthening relationships with our customers within the end-to-end airline journey and maintaining airport administration. It is also responsible for the quantitative analysis of this customer demand and matching supply to demand, by means of preparatory analysis and support from ICP.

Process Performance & Improvement (PPI)

PPI is responsible for preparing the capacity declaration (i.c.w. analysis team and Strategy & Airport Planning) and leading the process for aligning and consulting on this capacity declaration. In addition, PPI facilitates the definition, prioritisation and programming of solutions to bottlenecks from the Integral Capacity Plan (capacity and quality) into a feasible and manageable project portfolio (including alignment with stakeholders & alignment with the MTP)

PPI manages and further develops the AO&AP operating vision and principles (CONOPS² Process visions, process descriptions and standard PoRs) and is also responsible for translating user requirements into performance agreements for the benefit of the process departments and contracting (together with procurement – hub/spoke) the performance agreements into SLAs with chain parties.

PPI is divided into four process management departments namely Aircraft Process, Passenger Process, Landside Access Process and Baggage Process. Plus two general support departments (Process Enabling & Improvement and Airport & Airline Solutions).

Day2Day Operations (DDO)

DDO is 24/7 the executive organisation within AO&AP and is responsible for the integral direction of the End-to-End Aircraft and Passenger Flows and the proactive management of the customer requirement and process performance during day of execution (Management). It is also responsible for performance with good order and safety of the operational processes at the airport, focusing on day-to-day management and execution, improving working methods for an improved operational process (Operations) and initiating and directing the emergency organisation in the event of major disruptions, serious incidents, disasters, etc. (Emergencies). The operations desk's responsibilities include developing the daily and longer-term plans and continuous improvement, providing operational expertise on processes and projects, and supporting team managers in operations.

Airport Operations Centre (APOC) In the APOC, operations at Schiphol are prepared from D-7 (7 days before the day of operation). The APOC is also active on D-0 by continuously coordinating with chain partners (Total Airport Management – TAM), with responsibility in the 24/7 organisation for determining capacity through capacity and

² CONOPS means Concept of Operations: an integral overview of operational processes.

sector briefings and monitoring chain performance. The APOC is responsible for delivering the Airport Operations Plan (AOP). This plan serves as a guide for various departments in operational direction and performance and is continuously coordinated with the chain parties by the APOC at D-0. In addition, the APOC forms a temporary crisis organisation at the request of Committee of Consultation (CVO) or as a result of a significant planned or unplanned deviation in business operation. Coordination consultation with Eurocontrol in the context of the AOP-NOP link (connecting European airspace to Schiphol's ground operation) are also arranged in the APOC. Finally, the APOC has a post-operational function. This means that it analyses performance for the entire Schiphol chain and puts forward suggestions for optimising chain performance.

Compliance Continuity & Risk (CCR)

The CCR department's mission is to ensure compliance, business continuity and oversee control of Schiphol's major and minor risks. CCR does this in close cooperation with internal departments of Operations, IT, ASM, SSE, HSE, Security and with chain partners such as KMar and LVNL so that Schiphol remains compliant with national and international laws and regulations regarding aviation safety.

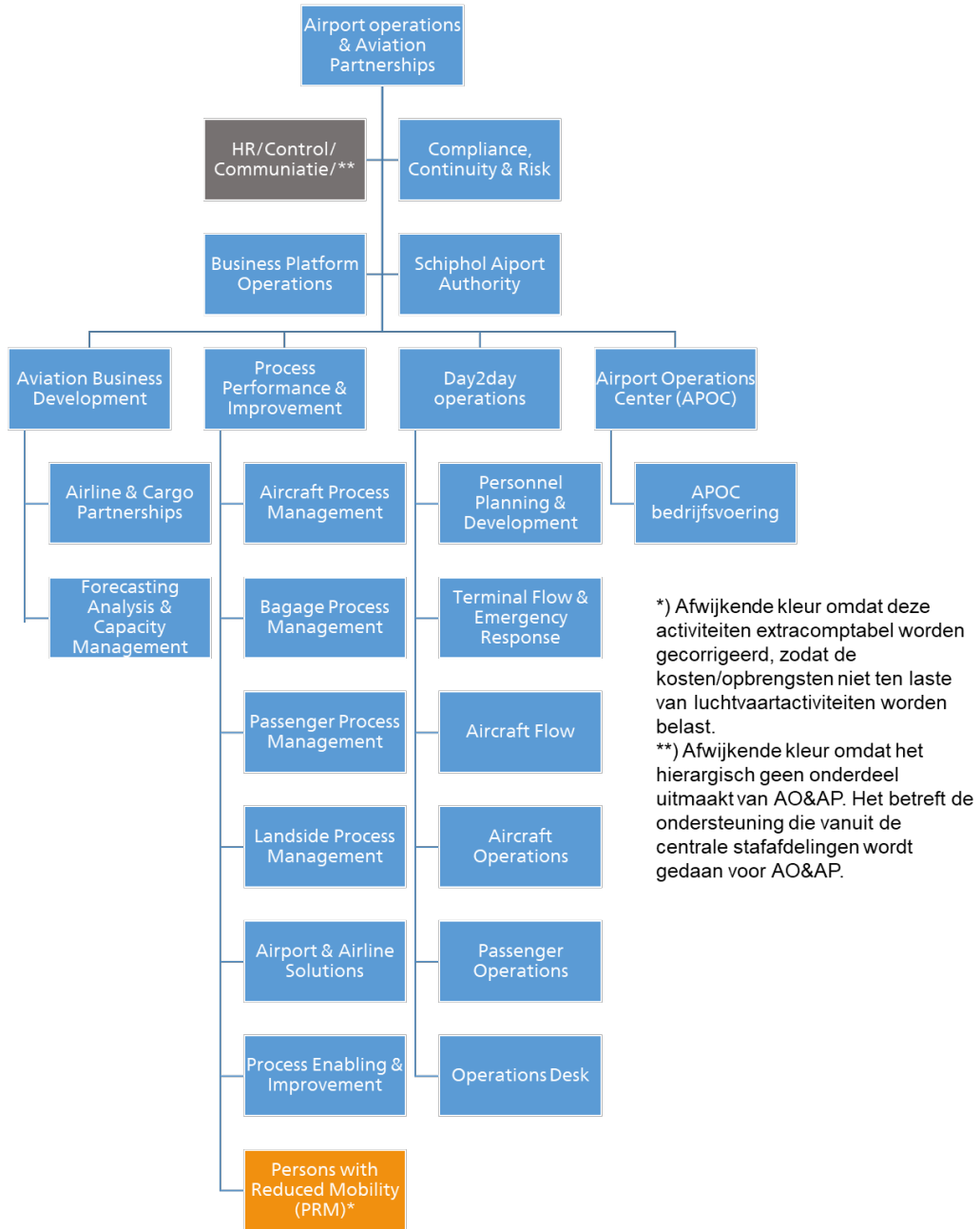
Schiphol Airport Authority (SAA)

SAA oversees orderliness and safety, monitors compliance with Schiphol rules and contributes to the assistance and services provided at Schiphol Airport. There is a link with CCR, with SAA responsible for enforcement and CCR responsible for policy.

Business Platform Operations (BPO)

BPO's mission is to support, challenge and transform airport operations using technology and data. This is done by developing new digital solutions and by managing and further developing existing systems. This makes the entire operational process at the airport predictable, controlled and efficient in cooperation with users in operations.

Overview 3: Organisational structure AO&AP



Asset Management (ASM):

Asset Management (ASM) is responsible for carrying out the management and maintenance of the operational infrastructure (assets) required to keep the airport operational. This means ASM is responsible for the management of the Terminal complex, landside infrastructure, Airside infrastructure, baggage systems and Gas/Water/Electricity (utility) infrastructure³. In addition, ASM is responsible for the complete process of planning (balancing new construction, modification, maintenance and demolition) for assets and the realisation (or commissioning) of new assets in the form of projects.

ASM is a management organisation involving intensive collaboration with external Main Contractors and working on shared objectives for ASM's internal customers. Here, ASM employees focus mainly on the *'what'* (in relation to management and development activities) and the Main Contractor is used mainly as an expert on the *'how'* (maximum efficiency in the execution of management and projects).

ASM consists of the following components:

Asset Management/ Development & Sustainability (D&S)

The Development & Sustainability department is responsible for commissioning and implementing new assets through projects based on a programme of requirements derived from the requirements of all future users of the new asset. There is also a separate department dedicated to the sustainability objective. Finally, there is also a separate portfolio management department responsible for managing the portfolio and the preparation of reporting. Asset Management/Development & Sustainability (D&S) works for the whole of ASM. Allocation is made to all PMCs through the A9c allocation key (a shared key based on the cost base of the ASM executive departments).

Asset Management/ Asset Continuity (AC)

Asset Continuity is responsible for the day-to-day management and maintenance (including cleanliness/facilities) of ASM's assets. This includes runways, taxiways/driving lanes, landside roads, the Terminal Complex, vehicle fleet, passenger bridges, baggage systems and utility infrastructure. Asset Continuity also owns the assets: most of the ASM assets are in AC's cost centres (with a small number of assets in DDA's cost centre). In addition, AC is responsible for directing the 24/7 first-line dealing with the malfunction of the above-mentioned assets.

Due to its size, AC is clustered, namely in the clusters Asset Continuity (divided into Technical Operations and Technical Expertise Office), Inside (Terminal complex), Outside (Airside), Passengers Facilities, Luggage and Infra.

AC generates various costs for management and maintenance, such as maintenance, cleaning, energy, personnel, property tax, waste collection which are charged to the users of the Terminal based on usage (see D18). The assets and associated depreciation costs are not invoiced internally but are allocated directly to the PMCs via the Oracle assets module.

Specific costs incurred for non-aviation activities in the Terminal complex, such as the costs of installing and cleaning advertising objects, are borne by the relevant Non-Aviation activity and are not part of this allocation.

AC works for the whole of Asset Management. The allocation of the management of AC (accounted for in cost centre 26000) is therefore made to all PMCs (allocation key A9c).

The following differentiation was made for the 6 underlying clusters:

The Asset Continuity cluster includes Technical Operations (TO) and Technical Expertise Office (TEO). TO (24/7 first-line malfunction repair) operates for all of Schiphol, and thus allocated to all PMCs through allocation key A9c, a shared key based on the cost base of the ASM executive departments. TEO is responsible for a number of umbrella services within Schiphol, justifying allocation to all PMCs through allocation key A9c.

- The Inside cluster is fully allocated to Aviation (A2a).

³ ASM is not responsible for the management and development of IT assets, including, for example, security equipment, given the specific technical nature of these activities.

- The Outside cluster is fully allocated to Aviation (A1b) with the exception of Outside/Fleet Management (A12a, a shared key based on fleet usage) and fencing (A3b, fully allocated to Security PMC).
- The Passenger Facilities cluster is fully allocated to Aviation (A2a).
- The Luggage cluster is fully allocated to Aviation (A2a) with the exception of Hold Baggage Screening (A3b, fully allocated to Security PMC).
- For Utilities, the Infrastructure cluster is allocated to PMC Utilities (A4a) and for landside, allocated with the key landside infrastructure (A5a).

Asset Management/ Digital, Data & Analytics (DDA)

At ASM, all asset data knowledge is clustered at Digital, Data & Analytics (DDA). DDA leads the way in technical and digital innovation for all of ASM. DDA also ensures that projects are supplied with the necessary existing asset data and that all asset changes also result in new/adjusted data for management and maintenance. DDA also provides asset data for the internal organisation, e.g. for management and maintenance processes. In addition, DDA realises and formulates policy for all ASM IT tooling, both in terms of development and maintenance. Without the right tooling for runway lighting or terminal air conditioning systems, for example, assets cannot perform.

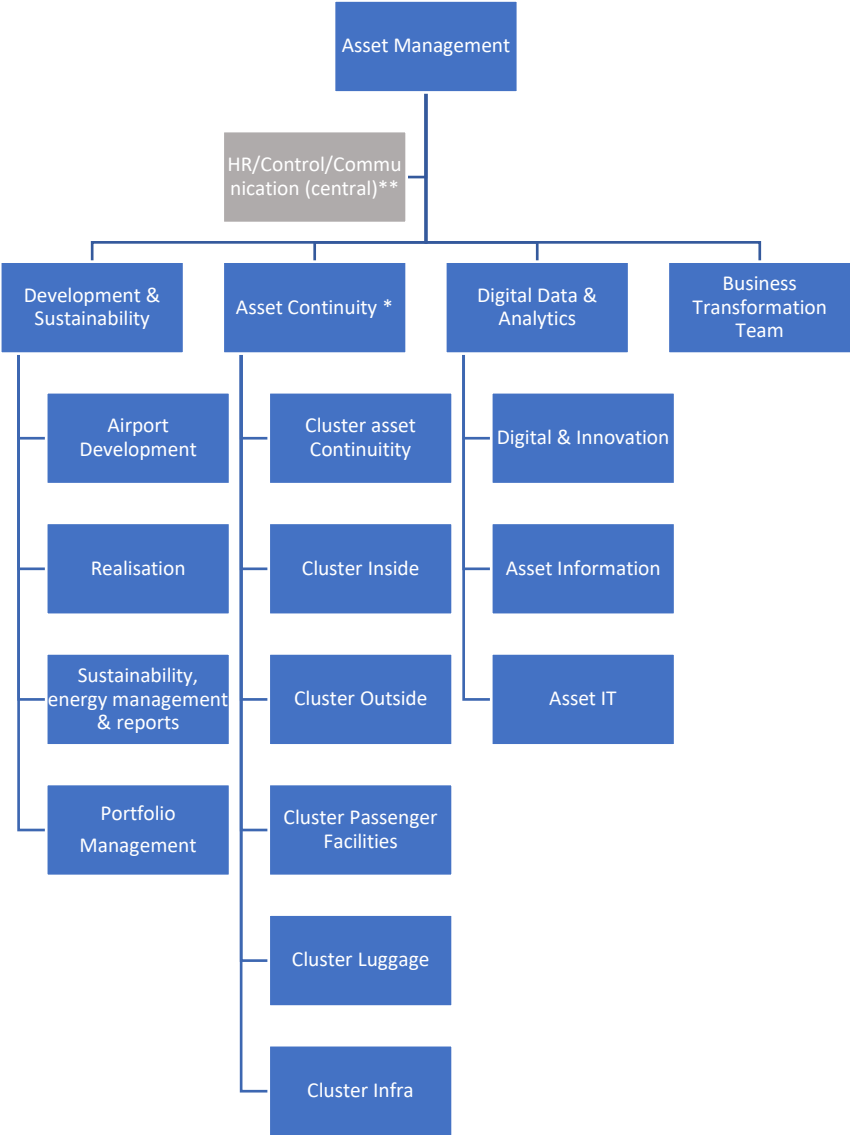
Allocation is made to all PMCs through the A9c allocation key (shared key based on the cost base of the ASM executive departments).

Asset Management / Business Transformation Team

The Business Transformation Team (BTT) is a staff department of ASM that assist the other departments and the director with all improvement and change issues. It provides consultant capacity and leads strategic planning for ASM.

Allocation is made to all PMCs through the A9c allocation key (a shared key based on the cost base of the ASM executive departments).

Overview 4: Organisational structure of Asset Management



Security

The Security Department is responsible for the security of passengers and their baggage as well as cargo including border control facilities. Security is a task imposed by law on N.V. Luchthaven Schiphol. Its aim is to prevent terrorist attacks and ensure passenger safety at the airport and on board aircraft. Day-to-day Aviation Security operations are outsourced to various security companies.

Security/ Security Operations

The Security Operations Department directs security operations at the airport and works continuously to ensure effective yet customer-friendly security. Security Operations oversees the day-to-day operations of the security companies. Security Operations is also responsible for issuing Schiphol passes at the Badge Centre. The department consists of four units: Security Operations 24-7, Quality & Training, Security Control Centre (SCC) and the Badge Centre (BC). Costs are allocated based on allocation key A3a (100% direct allocation to PMC Security).

Security/ Partnerships, Planning & Forecasting (PP&F)

The Partnerships, Planning & Forecasting (PP&F) department is responsible for managing and recruiting security guards from contracted security companies in the best possible way. The department is also responsible for managing contracts with security companies.

The department consists of three units: Service Management, Tactical Capacity Management (TCM) and Operational Capacity Management (OCM). Costs are allocated based on allocation key A3a (100% direct allocation to PMC Security).

Security/ Security Quality & Compliance

The Security Quality & Compliance department carries out daily quality checks on security measures based on national and international regulations. Quality measurement results are shared with Security, contract management and contracted security companies. This department is moreover responsible for stakeholder management in relation to government and external inspections and other visits. It is also responsible for authorising the admission of companies to security restricted areas. Costs are allocated based on allocation key A3a (100% direct allocation to PMC Security).

Security/ Company Security

The Company Security Department consists of three units concerning Company Investigation, Good Order & Security, and Security Enforcement & Sanctioning. The Commercial Investigation Sub-Division carries out its tasks and assignments in accordance with the Private Investigation Agency Code of Conduct. Activities within this section include:

- Conducting corporate investigations when the continuity of Schiphol Airport's business process is disrupted or threatened due to violation of laws and regulations;
- Conduct of background checks on individuals and companies;
- Direction and contract management for Security Management.

The Good Order & Security sub-department is responsible for management Good Order & Security public airport areas. This also includes: homeless or disturbed persons, retail crime, undermining of Schiphol airport and the Taxi File. The Security Enforcement & Sanctioning sub-department focuses on enforcing Schiphol's Security regulations. This includes preventing improper use/abuse of Schiphol passes and failure to return Schiphol passes on termination of employment, as well as the administration and programme management of the sanctioning committee. Costs are allocated on the basis of allocation key A7j (shared key based on. PMC Aviation and Non-Aviation).

Security/ Security Policy

The Security Policy department ensures that new and existing laws and regulations are implemented and secured in the security processes at Schiphol. In addition, the department works continuously to optimise current security processes with the aim of making them increasingly secure, efficient and customer-friendly. Developing innovative concepts, representing national and international stakeholders as well as rolling out new standards for

aviation security are important facets here. Costs are allocated based on allocation key A3a (100% direct allocation to PMC Security).

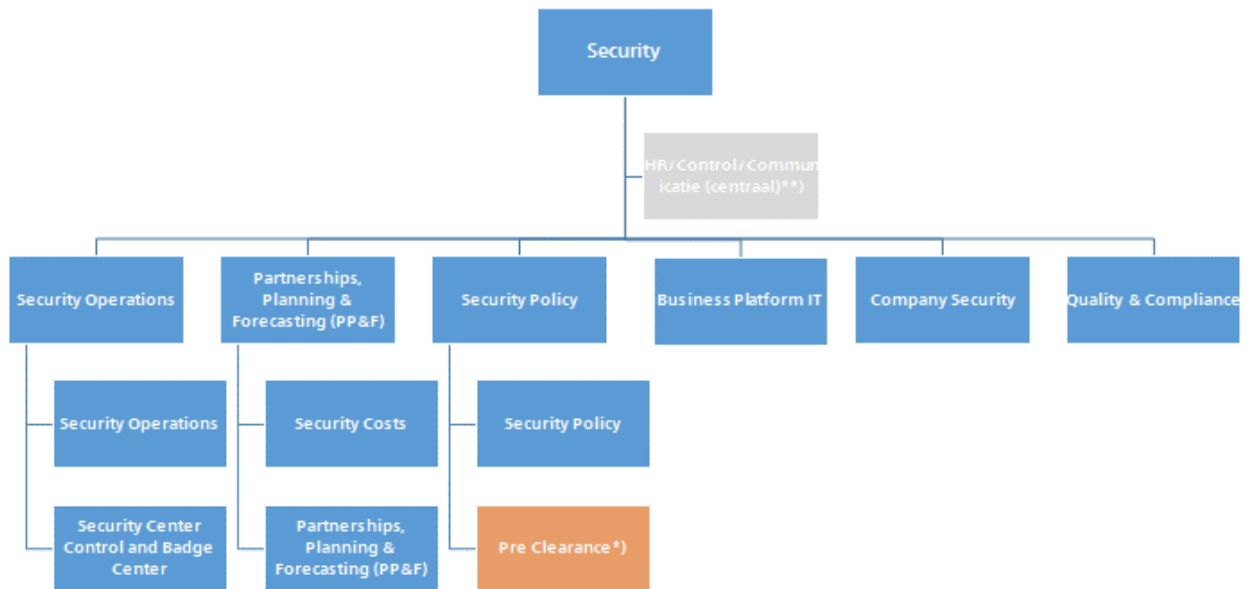
Activities related to Pre-Clearance are carried out as part of Security Policy. Pre-Clearance involves customs operations and border control for the United States, for both passengers and their baggage, here at Schiphol. The costs and revenues attached to this activity are recorded under cost centre 20210 and are not allocated to aviation activities.

This separate cost centre accounts only for the costs and revenues for Pre-Clearance activities. The cost centre is first allocated to the Security PMC for accounting purposes. For consultation and financial accounting purposes, the entire cost centre is separated from the costs and revenues of the Security PMC, so no costs and revenues are allocated to aviation activities. This accounting treatment is similar to the PRM (Passengers Reduced Mobility) process. Costs are allocated based on allocation key A3a (100% direct allocation to PMC Security).

Security/ Business Platform Business IT

The BP IT department manages all assets belonging to the Security and Safety domain. The department is responsible for the maintenance and management and licensing of all IT systems used primarily by the Security Department and the Safety & Environment (S&E) Department. Key services include Security Lanes, Security Scans, X-rays, Explosive Tracing Devices (ETD), No-Q gates, Common Monitoring Room Infrastructure (GMI), and the Public Notification System (OMS). These services all play a vital role for either ensuring airport security or the duties of the fire brigade. Costs are allocated on the basis of allocation key A7h (shared key based on. PMC Aviation, PMC Security and Non-Aviation).

Overview 5: Organisational structure of Security



Safety & Environment (S&E)

The Safety & Environment (S&E) department ensures safety at the airport. S&E's work thus affects the direct interests of all workers, travellers, visitors, local residents and organisations at Schiphol. S&E's responsibilities include flight and ramp safety, the fire service and environmental issues.

Safety & Environment/ Joint Sector Integral Safety Office

The Joint Sector Integral Safety Office focuses on the continuous improvement of safety, for which collaboration of stakeholders within the sector is essential. Royal Schiphol Group, the Netherlands Air Traffic Control, airlines, handlers and refuelling services thus work together on a Joint Sector Integral Safety Management System (ISMS). Costs are allocated based on allocation key A1d (100% direct allocation to PMC Aviation).

Safety & Environment/ Health, Safety & Environment (HSE) - Risk & Compliance

The HSE Risk & Compliance organisation provides support in the management of risks to safety, health and the environment. At Schiphol, line managers are responsible for effectively managing safety risks in their processes and assets. They are supported either on request to or on the initiative of the HSE Risk & Compliance organisation. The HSE Risk & Compliance organisation consists of four divisions:

Aviation, Passenger & Asset Safety: The Aviation, Passenger & Asset Safety department provides support to risk owners in managing safety risks. Duties assigned to the department include the following:

- Formulating policy on safety, for example on environmental safety and a safe energy transition, including fire-related safety.
- Mapping risks in aviation safety, road safety, fire safety, environmental safety, energy transition, structural safety, electrical safety and crowd risks.
- Facilitating and conducting safety testing of changes.
- Safety reviews of operational plans during airside operations.

Analysis, Quality & Promotion: The Analysis, Quality & Promotion department is responsible for incident investigation, data analysis, continuous improvement of the safety data management system as well as safety awareness and behavioural change. Firstly, to learn from incidents and prevent their recurrence. Secondly, to provide insight into the effectiveness of the Safety Risk Management System and identify new safety risks for Schiphol.

Compliance & Permits: The Compliance and Permits Department facilitates external permit applications, ensures that the integrated permit process is set up efficiently, supports departments with advice on compliance management and checks that departments comply with laws and regulations.

Expert Centre for Workplace Health Safety & Environment: At the Expert Centre, knowledge of health & safety and the environment is pooled and made available to everyone at Schiphol. The experts provide advice on request or on their own initiative in the broad field of occupational safety (including construction safety) and the environment. The following tasks are assigned to the department:

- Health and safety and environmental policy-making;
- Carrying out occupational health risk inventories and evaluations (RI&E)
- Performance of Incident Quickscans in case of health and safety or environmental incidents
- Performance of environmental and health & safety-related measurements (noise, climate, light, radiation, etc.).
- Managing the Asbestos desk (hazardous substances desk)

The department also has an important independent role in monitoring European Aviation Safety Agency (EASA) requirements. EASA has prescribed requirements (including safety requirements) that relate to the infrastructure, aviation-related processes and organisation of an airport. These requirements are monitored by Schiphol as an EASA certificate holder (e.g. when a situation or policy changes). Costs are allocated on the basis of allocation key A7f (shared key based on. PMC Aviation, PMC Security and Non Aviation).

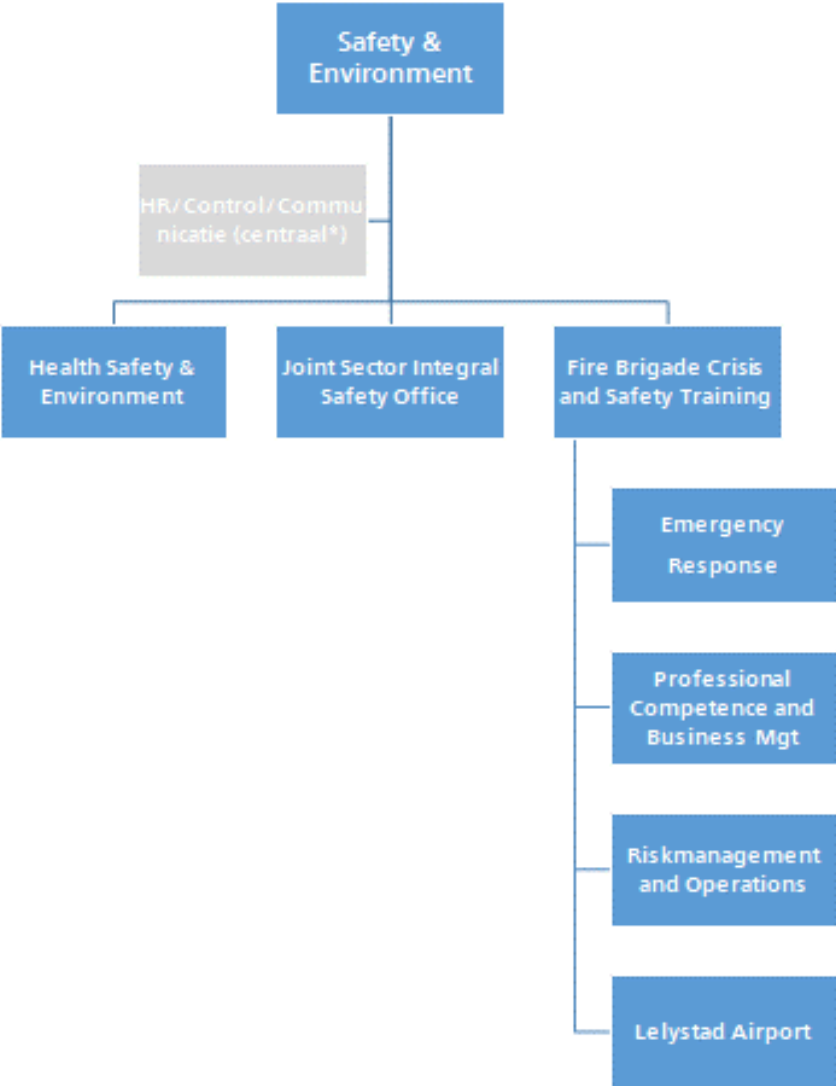
Safety & Environment/ Fire Brigade, Crisis & Safety Training

This department performs a wide range of safety, environmental and crisis management tasks, namely:

- *Emergency Response*: Emergency Response is the repressive service of the Schiphol Airport Fire Department. Schiphol Airport Fire Service is responsible for aircraft firefighting under international laws and regulations. On the basis of a Covenant with the Kennemerland Safety Region, Schiphol additionally performs basic fire brigade care at the Schiphol site. This includes building firefighting, hazardous materials incident response and emergency response. The Covenant also includes the creation of a Joint Rescue Team. This team is a combination of airport fire brigade and KMAR personnel and acts repressively in case of incidents of extreme violence with possible multiple victims and suspected or actual terrorist attacks. A covenant has also been signed with the Royal Dutch Airlines (KLM) and Aircraft Fuel Supply (AFS) to provide (prescribed) company fire-fighting duties for these companies.
- Professional Competence and Business Management: Responsible for education, exercises, training and examination of Emergency Response. In addition, this department provides safety and crisis training and proficiency checks for its own Schiphol staff and for external customers (e.g. field authority, towing and pushback, AVD, SCO1 and 2, company emergency response). The department is also responsible for coordinating and recording all training, exercises and proficiency checks for both ER and Safety and Crisis training. External fire brigades from home and abroad are also trained for aircraft firefighting.
- Risk Management and Operations: Advises on physical safety, for both policy and new and existing buildings. The department provides information needed by the repressive service prior to and during emergencies in the form of floor plans or procedures. The department also takes care of policies, covenants and cooperation agreements and has a management role in the prevention of gross and extreme violence. The department also ensures proper equipment and premises for the fire brigade.

Costs are allocated based on allocation key A1d (100% direct allocation to PMC Aviation).

Overview 6: Organisational structure of Safety & Environment



A more detailed description of Aviation’s activities can be found in the appendices explaining internal invoicing and allocations.

4.2 Preparation of financial information

4.2.1 General

The Allocation System is based first of all on the principle that the costs of operating assets that are used only for aviation activities are allocated entirely to those activities. Likewise, the costs of operating assets that are not used for any aviation activities are not allocated to those activities at all. The costs of operating assets used partly for aviation activities and partly for other activities are allocated on the basis of the actual use of these operating assets for those activities. This allocation is made in accordance with the principles of proportionality and market conformity.

The extent to which the operating assets are used for the various PMCs is laid down in an allocation key. This allocation key is based on a logical unit of measurement (such as square metres or FTEs), which is applied as a benchmark for the actual use of the relevant operating asset.

If the allocation is to be made in accordance with an allocation key, a fixed measurement point in the year is taken, where possible, in order to determine the specific value of the allocation key (for a procedure description, see section 6.2.2).

If there is a change in the use of an operating asset, the rule is that the costs will be allocated to the old user until a new PMC can be designated as the user. This means that if capacity was used temporarily for non-aviation activities, the costs will only be allocated to aviation activities from the time at which this capacity is actually used for aviation activities, and not as soon as the capacity is no longer used for non-aviation activities (vacancy). In this respect, use on the reference date will be decisive.

Where departments bear costs for other departments, the organisation is arranged so that they have an interest in allocating these costs to the department that have to bear the costs. Budgets and procedures are designed to encourage RSG management to charge costs to the actual internal or external user. The procedures of RSG's finance organisation are designed to accept costs (primarily committed or allocated) only if these costs are attributable to their organisation on the basis of actual use. Every main or sub-department has a controller who is a member of the relevant management team that also discusses departmental results. The appendices 'Internal invoicing' and 'Allocations to individual cost centres' describe in detail how these departments ultimately allocate their costs to the PMCs.

Costs are only allocated to aviation activities if they involve operating assets within the meaning of Sections 2 and 29(1) of the Amsterdam Airport Schiphol Operation Decree. Under this principle, contributions and payments (voluntary or otherwise) towards the improvement or re-routing of the A9 motorway and N201 provincial road for instance, the Schiphol Fund, the Landscape Design Plan and the Quality of Life Fund are not allocated to aviation activities.

4.2.2 Pricing in the event of allocation

RSG is engaged mainly in aviation activities. In addition, RSG has non-aviation activities. These non-aviation activities are carried out for the external market (such as parking, the lease of office space and energy transmission). It is also the case that services may be purchased from the non-aviation PMCs for the purpose of aviation activities. This concerns services that could also be sourced from a third party. The price at which these services are procured – and the supplies made within the aviation PMCs – equals the full cost, whereby the WACC for aviation activities is applied with regard to the cost of capital component.

The full cost is determined as follows:

- + Direct operating costs of the relevant activity
- + Depreciation expense of the operating assets concerned (NB 1)
- + Cost of capital of the operating assets concerned (NB 1)
- + Overhead surcharge:
 - Staff of the relevant department. (NB 2)
 - Staff of the BA, (NB 3)
 - Central and group staff (NB 4)

Lastly, if personnel are deployed, a surcharge is charged for the ICT workspace rate and the accommodation costs per workspace. The ICT workspace rate is determined by dividing the total costs of the Office Automation, Connectivity and Mobile by the number of user IDs and the mobile telephones in the departments to which the costs are internally invoiced. The accommodation costs per workplace are determined by dividing the rental costs as accounted for in Facility Management by the budgeted number of FTEs at Aviation, Schiphol Commercial, IT&Data and Schiphol Projects in the financial year.

NB 1%

If assets are used for the provision of an internal service, the costs of these assets may be allocated to the receiving department through internal invoicing or allocation. The choice for either method is made in accordance with the general procedure described in section 4.1.3. The guiding principle is that where internal invoicing can simplify the allocation process, the asset is not allocated to the receiving party. In that case, allocation takes place by including depreciation (straight-line, based on historical cost) and cost of capital (against the WACC of Aviation) in the charge for the service covered by the internal invoice.

If there is asset allocation to the receiving department, depreciation and capital costs are not included in the rate internally invoiced. This is to avoid allocating these costs twice to the receiving department.

NB 2

The surcharge for overhead staff costs of the relevant department is included or excluded in the costing of the internal invoice based on actual usage.

NB 3

The surcharge for BA overheads is calculated as a percentage of the costs incurred by the department in order to provide the relevant service. This percentage is determined using the following formula, see also the example calculation below:

$$\frac{\text{BA overhead}}{\text{Operating costs of departments in the BA (incl. depreciation costs)}}$$

Overview 7 Example calculation of BA overhead surcharge

Stafkosten BA Aviation €500					
Exploitatie inclusief afschrijvingen afdelingen binnen OU Aviation (exclusief stafkosten BA)					
Afdeling	AO&AP	Assetmanagement	Security	Safety & environment	Totaal
Exploitatiekosten incl. afschrijvingen	€4.000	€11.000	€3.000	€2.000	€20.000

Opslag voor BA overhead, voor diensten van afdelingen binnen Aviation= $\frac{€500}{€20.000}=2,5\%$. Deze opslag wordt brekend over de exploitatiekosten inclusief afschrijvingen die de betreffende afdeling zelf maakt ten behoeve van de geleverde dienst.

Getallen zijn fictief

NB 4

If an FTE is seconded on a full-time or part-time basis from one department to another department, the full cost for the FTE concerned includes a surcharge for the portion of the costs of group staff, which is allocated on the basis of personnel costs (Human Resources and Group and Facility Management (OU Staff & Group S3 and S6)). This surcharge to be applied is determined annually as part of the budgeting process, based on the following formula:

$$\frac{\text{Total costs of group staff allocated on the basis of personnel costs}}{\text{Total personnel costs of the PMCs}}$$

The allocation of 'Human Resources and Group and Facility Management' costs is applied through allocation keys S3 and S6 to the PMC where the cost of the FTE was originally included in personnel costs (i.e. before secondment). If the FTE works on a full-time or part-time basis for another department, the costs for Human Resources and Group and Facility Management continue to be allocated to the PMC from which the FTE was originally seconded. The internal invoicing of personnel costs (the income for the department providing the FTE) are not deducted from the cost item personnel costs but are recognised separately as negative costs or internal revenue. No adjustment for this is thus included in the allocation of Human Resources and Group and Facility Management.

The full cost method does not include a surcharge for the OU Staff & Group S5 key. The S5 allocation key is determined based on already allocated costs (net costs) of the PMCs. Contrary to the allocation keys S3 and S6 shown above, this does take account of internal invoices to other departments, so that including a surcharge for allocation key S5 would result in double counting at the service's receiving PMC. Because the allocation is made on the basis of the (net) costs already allocated, the costs are allocated directly to the correct PMC.

If services are provided from within the PMCs Aviation and Security to other PMCs or to third parties involving an ancillary activity, application of the full cost may be waived. An ancillary activity is an activity that is not the main activity of the department and can be achieved with no or virtually no management attention or effort from the department's staff. In this specific situation, a charge of only the direct costs attached to supplying the service without determining surcharges and cost of capital is sufficient. This is based on the condition that the above involves relatively small amounts and that the PMC has to make no or virtually no effort to supply the relevant service. The supply of services to other PMCs or third parties plus the allocation will, on balance, be advantageous to the PMC Aviation and Security, for instance by achieving economies of scale. See also the descriptions for each internal invoice in Appendix 3.

4.2.3 Principles for the determination of equity and result

The principles for determination of equity and the result are based on IFRS and included in RSG's external financial statements in the section 'Financial Statements'. If IFRS conflicts with conditions explicitly stated in the Aviation Act, determination and recognition of the charges as stated in the Aviation Act and the interpretations provided by the ACM shall prevail. In addition, a limited number of adjustments apply to the accounting policies in accordance with IFRS, as described in section 4.2.4.

The main accounting policies on which IFRS are based:

Going-concern principle: The financial statements are compiled on the assumption that RSG's continuity is assured and that the business will be continued for the foreseeable future.

Consistent basis: The financial statements present, in a systematic manner, the composition of the property, plant and equipment and the composition and extent of the total costs and revenue at the end of the financial year and during the financial year respectively. Accounting policies will only change in future if the accounting policies applied in RSG's external financial statements change or there are changes to the Schiphol Airport Operation Decree.

Allocation and causality principle: The consequences of transactions and other events are recognised when they occur (and not when sums of money are received or paid) and are recognised in the financial statements for the period to which they relate. When the criteria for recognition in or derecognition from the statement of financial position of an asset or liability are met, the criteria for simultaneous recognition in profit or loss of the associated income or expense are also met.

4.2.4 Determination of the Regulatory Asset Base (RAB)

The Schiphol Airport Operation Decree contains a number of specific rules on the allocation of assets to aviation activities. Items of property, plant and equipment are allocated to aviation activities in accordance with their use for aviation activities. For this purpose, the allocation keys described in this Allocation System are applied. The law refers to the value of the property, plant and equipment that may be allocated to aviation activities as the Regulatory Asset Base (RAB). The calculation of the RAB is subject to specific rules, meaning that there are four points on which the allocation of property, plant and equipment deviates from that in the external annual report that has to comply with IFRS:

1. The Regulatory Asset Base may not include any assets other than property, plant and equipment (Bels Section 29(4) and (6)).
2. Items of property, plant and equipment are not allocated to aviation activities until such time as they are taken into operation for that purpose (Bels Section 29(5)).
3. The value of assets and depreciation costs associated with large investments are subject to a specific method of calculation (the 'unuity' method, Bels Section 29(9) & (10) (see also the following paragraph)).

The manner in which construction period interest is calculated under the Aviation Act (appendix to Section 32) differs from the calculation of construction period interest as applied for the purpose of the external financial statements (see also the following paragraph).

In RSG's financial records, the calculation system of the external financial statements is applied in respect of the assets and depreciation costs. In order to meet the requirements of the Aviation Act, an adjustment is made to the above four deviations from the figures in the financial records when the new charges for aviation activities are calculated and when the annual financial reporting for aviation activities is prepared. These adjustments are updated off the books and recorded in a verifiable manner. For the accounting policies used in the external financial statements, see the external financial statements and, for further details, the accounting manual.

4.2.4.1 Reconciliation of differences between the external financial statements and the financial reporting under the Aviation Act

The RABs for Aviation and Security are determined on the basis of the valuation of the non-current assets of the Aviation Business Area in the external financial statements:

- 1) Separation of Aviation and Security in the Aviation Business Area
- 2) Allocation of property, plant and equipment to aviation activities (where specific assets such as landscape design (see section 4.2.1.) and operating assets used for PRM (Persons with Reduced Mobility) cannot be allocated to aviation activities)
- 3) Addition of specific intangible assets (
- 4) Addition of changes in relation to the 'unuity' method
- 5) Addition of changes in relation to the calculation of construction interest.

The first three adjustments are made on the basis of RSG's financial records. The last two adjustments are accounted for off the books, as are the specific assets mentioned under 2).

The Aviation Act defines the Regulatory Asset Base (RAB) as the average carrying amount of the property, plant and equipment that can be allocated to the aviation and security activities. These assets are allocated in accordance with generally accepted commercial principles on the basis of historical cost. The average is calculated using the carrying amounts on 1 January and 31 December of the relevant financial year.

Re 3) Addition of specific intangible assets

The RAB consists exclusively of property, plant and equipment in use. Financial non-current assets, intangible non-current assets, assets under construction, operating capital and liabilities are not in principle included in the RAB, unless explicitly stated in this document.

The Schiphol Airport Operation Decree takes account of the possibility that the determination of charges on the basis of acceptable economic principles may deviate from the annual reporting in certain respects. Under the current regulation for annual reporting, this concerns capitalised amounts for software for aviation activities. Schiphol also recognises the acquired rights (e.g. nitrogen rights) that are preconditions for being allowed to conduct aviation activities according to legislation as intangible non-current assets.

Software

Capitalised amounts for software⁴ are treated as intangible assets in the accounting rules. Although the Schiphol Airport Operation Decree refers only to property, plant and equipment, software for the purpose of aviation activities (once actually in operation) is included in the RAB because this software (such as baggage system controls, self-service check-in, but also software for keeping financial records) is essential.

Software includes both externally procured and internally developed software. Software purchased externally is capitalised at cost. With regard to internally developed software, internal hours and external hours in the implementation and after-care phases of ICT projects are capitalised on the basis of a time registration (when applying an Agile development methodology⁵ this concerns hours in the realisation phase). Internal and external hours in the phases of starting up a project and initiating a project are not activated (when applying an Agile development methodology, this concerns the hours in the start-up

⁴ Since 2021, implementation and modification costs of Software as a Service (SaaS) are no longer considered intangible assets under IAS 38, as there is no audit of software that is configured. These costs are recognised as costs related to investments.

⁵ Agile is short and cyclical working with the aim of anticipating change faster and more effectively. Multidisciplinary teams work on a finished product or a product in production for short periods of 2 to 4 weeks, known as sprints. Each sprint goes through the cycle of planning, analysis, design, testing and implementation. A sprint can be in the following phases: start-up, realisation, management and continuous delivery. Only the realisation phase can be capitalised.

and continuous delivery phases). The hourly rate is based on a full cost calculation including IT&Data, BA and group overheads. Software is amortised on a straight-line basis over its expected useful life.

Rights (e.g. on nitrogen)

Nitrogen rights have been purchased by RSG to obtain an environmental permit, which is considered essential for conducting aviation activities. These nitrogen rights – to the extent purchased for the purpose of the Schiphol site – are capitalised as intangible assets at historical acquisition cost and included in the RAB with a 100% allocation to PMC Aviation. Nitrogen rights are not amortised, but are tested annually for possible impairment. If in future other similar rights are deemed necessary in the context of sustainability requirements and/or environmental legislation, they will also be included in the RAB. The corresponding allocation key will be determined upon inclusion in the RAB.

Reference in this document to ‘property, plant and equipment’ used for aviation activities in respect of the RAB includes, where applicable, also the items mentioned explicitly in this document as not recognised under the same asset category in the financial statements.

Re 4) Addition of changes in relation to the ‘unuity’ method

A special calculation method applies to the value of assets and the depreciation costs relating to large investments (the ‘unuity’ method, Bels Section 29(9)). This method relates to new investments with a value in excess of EUR 100 million, in respect of which initial overcapacity is expected after the asset has been put into use.

The purpose of this method is to spread the costs of the operating asset evenly among the production units by means of a cost estimate. Since overcapacity is foreseeable and unavoidable, the costs per production unit will be higher during the start-up years than in the period when there is no longer any overcapacity as a result of market growth. This system aims at a constant amount of depreciation and cost of capital (in this case the WACC) for each unit of usage. The central idea behind the ‘unuity’ method is that the costs of the initial overcapacity are costs that are inextricably linked to the creation of the production units and that the costs should be allocated to those units. The calculation requires a number of parameters, such as the WACC, the useful life anticipated at the time of the investment decision, the anticipated capacity of the operating asset and the intended use.

An important variable within this system is the usage forecast. The usage forecast is expressed as the expected use of the operating asset concerned as a percentage of the capacity of this operating asset. This usage forecast is determined by RSG’s Management Board at the time of the investment decision. The usage forecast is calculated with the aid of the following elements:

- The maximum capacity, expressed in the applicable production units of the relevant infrastructure, including added capacity.
- Capacity added by the large investment.
- The traffic and transport forecast.

For application of the unuity method, it is determined whether there is initial excess capacity. Capacity is determined by the set capacity and quality standards. Schiphol does not size its capacity at the highest peak possible, but accepts a lack of capacity at peak times. These standards and boundaries are determined by the process owners of the various process steps in consultation with airlines and users. This takes account of the number of times when higher capacity demand occurs, what measures can be taken in these cases and the impact on other airport and airline processes in the event that a bottleneck occurs. In short, a considered risk assessment is made to arrive at a business-optimal sector result.

In general, it can be said that for most airport processes, peak capacities are more relevant than annual capacities. The dimensional capacity of airport processes is determined by the characteristics of the different process steps. Process capacity depends on the number of aircraft and/or passengers, suitcases, cars, etc. and location. One process is driven by departing passenger flows, another by arriving passenger flows or transfer passenger flows. Processes may have an absolute maximum which cannot be exceeded (such as only one aircraft at a stand at any

one time), while other processes have a slightly more flexible maximum because there may be a queue (such as at a security filter) or less absolute observables (such as passengers in a lounge at the same time). Consequently, the time unit in which the peak capacity of a process step is expressed also varies (hours, quarters, 5 minutes).

Supply is determined on the basis of parameters and the desired capacity is then determined based on the plan rules and standards. For example: the number of passengers constituting supply for a check-in process at a specific location is calculated on the basis of a forecast flight schedule and parameters such as the proportion of passengers using internet check-in, passenger use of self-service facilities, average group size, Schengen/non-Schengen distribution, number of pieces of luggage per passenger, walking speed, modality used. The required capacity is then calculated based on standards such as square metres of waiting space per passenger and maximum waiting time. The standards and calculation parameters are reviewed annually with airlines as part of the Integral Capacity Plan (ICP) and, where necessary, validated on the basis of the latest insights. These standards and parameters are differentiated by process, location or customer group where appropriate. This is recorded in the 'ICP Framework and Preconditions' document.

Some examples of parameters and standards used for specific processes at Schiphol are:

Capacity determination Departure Hall:

- The projected flight schedule
- Allocation rules of airlines by departure hall (as contained in the CIDAR: Check-in Desks Allocation Rules)
- An average passenger reporting pattern. Based on historical data, X% of passengers enter the departure hall 90 minutes before flight departure.

Capacity determination Security:

- The flow rate (varying between 2.0 – 3.0 passengers per minute and per security lane)
- Waiting time standards (95% of economy passengers through the security process within 10 minutes)

Capacity determination check-in facilities:

- Average process time at a check-in/drop-off counter (ranging between 80 and 135 seconds)
- Square metres per passenger in the process area (1.8 square metres per passenger)

Capacity determination Gates:

- Plan rules (as contained in the RASAS: Regulation Aircraft Stand Allocation Schiphol)
- Number of gates out of service due to maintenance and projects (between 2 and 6 gates)

Of the assets available at the time the Aviation Act entered into force, Runway 18R-36L (Polderbaan) was the only asset that was recorded as a large investment.

After Runway 18R-36L was taken into operation in 2003, depreciation was applied on the customary straight-line basis until 2007. Under the new economic regulation, the remaining carrying amount and the remaining life are used as the basic values for the application of the 'unity' calculation.

Since capacity is always determined by the entire runway system, no separate increase in the capacity usage of Runway 18R-36L can be distinguished. Therefore the usage forecast for Runway 18R-36L is calculated on the basis of the following steps:

1. Determination of the maximum capacity of the five-runway system, including Runway 18R-36L. Maximum capacity is limited by the existing statutory framework, in other words: how many air transport movements are permitted under current environmental and other legislation. The determination of this number takes account of the possible solution of parallel take-offs.
2. Determination of capacity without Runway 18R-36L. This was set at the capacity of the five-runway system minus the share of Runway 18R-36L. For this purpose, the number of air transport movements

that can be handled by the four original runways under the new system were looked at. As a result of the new standards, the number is lower than the number originally handled under the four-runway system.

3. The capacity added by Runway 18R-36L is subsequently calculated as the difference between the maximum capacity of the five-runway system and the capacity of the original four runways under the new system.
4. Determination of usage of the total system (expressed in air transport movements). This usage is based on the traffic and transport forecast. Where this traffic and transport forecast falls within the Business Plan period, it is taken from the Business Plan. Where the traffic and transport forecast falls outside the Business Plan period, it is extrapolated on the basis of the latest five-year actual figures and the above five-year traffic and transport forecast in the Business Plan.
5. Usage of the original four runways is considered equal to the capacity of these four runways (2).
6. Usage of Runway 18R-36L is determined by the difference between total usage (4) and usage of the four original runways (5).
7. The usage forecast for Runway 18R-36L equals usage of Runway 18R-36L (6) divided by the capacity of Runway 18R-36L (3).

Finally, initial underutilisation is factored into the charge for the total remaining life, taking account of expected inflation. This results in a realistic equal amount per unit in depreciation costs and cost of capital.

The depreciation amount per annum thus calculated is recorded for each period for which an Allocation System has been established, in principle every five years. In principle, this is done every six years. For the first, second and third periods after the new Aviation Act came into force, this was 3 years (2019 to 2021, 2022 to 2024 and 2025 to 2027).

The above information/results will be presented during the next consultation session with the airlines. During the consultation, the documents from which the data have been taken will also be clearly communicated. If, at the time when the calculation of the 'unuity' method is revised, there is any new insight into the forecast capacity utilisation, the 'unuity' will be recalculated on the basis of this adjusted utilisation. The point of departure will then be the carrying amount according to the regulated RAB at the time at which the new 'unuity' calculation period commences. Future depreciation is adjusted in this manner.

Reinvestments made after assets have been put into operation do not form part of the unuity method. To the extent reinvestments satisfy IFRS requirements, in accordance with IFRS they are capitalised in the regulatory asset base when taken into operation and are depreciated on a straight-line basis over the useful life of the relevant component. For the Overview of standard depreciation periods for property, plant and equipment, see Appendix 1.1.

Re 5) Adding movements from construction interest calculation

The calculation of construction period interest under the Aviation Act (appendix to Section 32) differs from the calculation of construction period interest as applied in the financial statements.

In RSG's external financial statements, construction period interest is capitalised only under certain preconditions, partly due to the application of international accounting standards (IFRS). The Aviation Act also allows capitalisation of construction period interest.

The differences between the calculation of construction period interest in the external financial statements and the calculation in the financial accounts based on the Aviation Act are as follows:

- Under the Aviation Act, construction period interest is calculated on the entire average capital invested in assets under construction, whereas in the external financial statements the cost of capital is calculated only on the debt capital component.

- The construction interest rate applied under the Aviation Act is equal to the WACC (see also Section 7 of this Allocation System). The external financial statements use the cost of debt paid as a percentage.
- Under the Aviation Act, construction period interest is allocated for all investments, while in the external financial statements, construction period interest is allocated only for investments with a production period of more than 1 year and a minimum of EUR 5 million.

The adjustment of construction period interest takes place from 1 January 2007. No retrospective adjustments are made in respect of the past because, under the old regime, assets under construction were taken into account when the asset base was determined. To prevent a situation in which the capitalised construction period interest would be counted twice, the capitalised construction period interest was included as an income item in the determination of the airport charges, thus reducing the airport charges. Capitalised construction period interest is amortised on the basis of the average term of the assets to which the capitalisation relates.

4.2.4.2 Commercial principles

The key commercial principles relating to property, plant and equipment are included in RSG's external financial statements. These principles are described below for the purpose of the Allocation System.

Assets under construction or development

All capital expenditure is initially recognised as assets under construction or development, if it is probable that the Group will derive future economic benefits from them and the amount can be measured reliably.

There are three categories of these assets distinguished:

- software (excluding implementation and modification costs of SaaS solutions) under development presented under Intangible Assets
- assets under construction or development for operating activities presented under Assets under construction or development
- assets under construction or development for property investments presented under Property Investments

Depreciation is not applied to assets under construction or development for future operating activities. However, impairments may occur as described below.

Assets used for operating activities

Assets used for operating activities include runways, taxiways, aprons, car parks, roads, buildings, installations and other assets. These assets are measured at historical cost less grants received, straight-line depreciation and impairments. Under the Aviation Act, the original historical cost is the ceiling for valuing assets, changes in value cannot therefore exceed this ceiling due to the Aviation Act. Subsequent expenditure is capitalised to the carrying amount of these assets if it is probable that RSG will derive future economic benefits from them and the amount can be measured reliably. Assets used for operating activities, with the exception of land, are depreciated on a straight-line basis. Depreciation is applied over the useful life. The depreciation period also depends on the nature of the asset and its components. The remaining useful life and residual values are reviewed at each year-end. The net result on the disposal of assets used for operating activities is recognised in the income statement as other income. The net result is recognised and allocated on the basis of the relevant allocation key.

Impairment

The carrying amount of non-current assets (including assets under construction or development and assets serving operating activities) is tested against the realisable value if there are indications of impairment (see some examples below). The realisable value is the higher of the direct market value and the value in use. Net realisable

value is the estimated sale price in the ordinary course of business less the estimated costs of completion and the estimated costs required to realise the sale. Value in use is based on the present value of the estimated future cash flows from continued use of an asset and from its disposal at the end of its useful life. The aforementioned test is performed at the level of cash-generating units where Aviation as well as the commercial activities, such as retail, hospitality, parking and advertising within Schiphol Commercial are treated as one cash-generating unit.

If the carrying amount exceeds the recoverable amount, the difference is recognised as an impairment loss in the statement of income and the carrying amount of the asset is reduced to the recoverable amount. Where applicable, the straight-line depreciation over the remaining useful life of the asset concerned is adjusted accordingly. If circumstances indicate the need to reverse an impairment, the carrying amount of the asset is increased to the realisable amount. The increased carrying amount of the asset may not exceed the carrying amount after depreciation that would have been determined if no impairment had been recognised for the asset in previous years.

Indications that may indicate impairment:

External indications:

1. During the financial year, the market value of an asset or cash-generating unit has declined significantly more than would be expected due to the passage of time or normal use;
2. Significant changes with an adverse effect on the company have occurred during the financial year or will occur in the near future in the market, technological, economic or legal environment;

Internal indications:

1. There is clear evidence of economic obsolescence or damage to an asset or cash-generating unit (CGU);
2. There are plans to terminate or reorganise the activity to which an asset or CGU belongs;
3. Market interest rates or profitability requirements on investments have increased in the most recent financial year and are expected to influence the discount rate and thus significantly affect the realisable amount;
4. Internal reports clearly show that the economic performance of an asset or CGU is significantly worse than expected;
5. Cash flows for acquiring the asset, or further funds required for operation and maintenance are significantly higher than originally budgeted;
6. Current cash flows or operating results are significantly worse than budgeted;
7. A significant decline in budgeted cash flow or operating profit, or a significant increase in expected loss.

The list of indications is not exhaustive. Other indications of possible impairment may also be considered.

When taken into operation, assets are transferred at historical cost from assets under construction to assets used for operating activities, which is also when straight-line depreciation expensed to the income statement commences.

Maintenance

In relation to maintenance, a distinction is made between major maintenance and preventive and corrective maintenance. For major maintenance, a Multi-Year Maintenance Plan (MJOP) is used for the planning of the various maintenance projects 5 years in advance. The cost of this maintenance is usually capitalised, as it represents an extension of the useful life and at least the continuance of existing capacity, uses or quality. Preventive maintenance is scheduled one year in advance and corrective maintenance serves to rectify faults. These are generally maintenance costs related to the correct and reliable functioning of assets. Costs related to this maintenance are charged directly to the operating account.

Leasing

When entering into an agreement, RSG assesses whether the agreement is or includes a lease. An agreement is or includes a lease where the agreement confers the right to use a particular asset for a specified period of time in exchange for a consideration. In relation to all leases, right-of-use assets are recognised representing the right to use the underlying assets, as well as lease liabilities representing the obligation to make lease payments. RSG, in accordance with the provisions in IFRS 16, does not apply the recognition model to short-term leases (shorter than 12 months) and to leases of assets of limited value (individual value of less than EUR 5,000). Lease payments relating to short-term leases and limited value leases are recognised as lease expenses in the income statement on a straight-line basis over the term of the lease contract.

Right-of-use assets are initially measured at cost, i.e. the amount equal to the lease liability, and subsequently at cost less any accumulated depreciation and impairments, and are adjusted for any revaluations of the lease liability. Right-of-use assets are included in the same line item as similar assets owned by RSG. If the lease transfers ownership of the underlying asset at the end of the lease term or if the cost of the right-of-use asset includes the exercise of a purchase option, depreciation is applied to the asset from the effective date to the end of the useful life of the underlying asset. If the lease does not transfer ownership of the underlying asset at the end of the lease term or if the cost of the right-of-use asset does not include a purchase option, depreciation is applied to the right-of-use asset over the lease term or the useful life, whichever is shorter.

The lease liability is measured at the present value of the lease payments. The lease liability is measured at the present value of the lease payments for both subscription fees and fixed maintenance costs related to the lease object. Non-fixed maintenance costs are not included, and are therefore recognised in the income statement as other expenses. RSG applies the IFRS 16 guideline in this respect. If the lease contract specifies an underlying interest rate, RSG will apply that interest rate. This is the implicit interest rate. If the lease contract does not specify an underlying interest rate, RSG uses the incremental borrowing rate (= marginal interest rate). This incremental debt interest rate is the interest rate RSG would have to pay on loans with the same start date and term as the lease. The incremental debt interest rate is calculated based on mid-swap rates from Bloomberg and credit spreads based on RSG listed bonds and those of peer companies⁶.

An adjustment to the lease liability (and therefore adjustment to the carrying amount of the right-of-use asset) may occur as a result of a change in the lease term, a change in future lease payments or a change in the assessment of a purchase option for the underlying asset.

Where lands allocable to aviation activities are sold and leased back, these lands are capitalised at RSG's original investment expenditure.

4.2.4.3 Financial accounts

The RAB is recognised in the annual financial accounts of aviation activities as follows:

- a separate overview of assets allocated in full and in part;

⁶The euro swap rates for various maturities (e.g. 5 years, 7 years etc.) is taken from Bloomberg (financial information system). The midpoint between the bid and ask rates is used for this purpose. Hence the expression 'mid-swap'.

The credit spread is determined by calculating the difference between the mid-swap rate and the yield to maturity on listed bonds of Schiphol and comparable companies

RSG has several bonds listed on Euronext with various maturities. For example, ISIN numbers XS1301052202, XS2153459123 and XS1900101046. These are traded regularly and a price and yield to maturity can be determined on this basis.

RSG receives estimates of our credit spreads from various banks. The banks determine them in the manner described above, looking at bonds of RSG and similar companies. No specific weighting can be mentioned. In general, RSG bonds are preferred. If data points are missing there (e.g. for specific maturities), bonds of similar companies are used.

- a separate overview of assets other than large investments, while the large investments recognised in accordance with the 'unuity' method are also presented.

The RAB is reduced by depreciation, sales and impairments, and increased by investments on the date they are taken into operation. The transfer of an asset from the RAB of one PMC to another PMC due to a different level of use does not result in a different valuation of the relevant asset.

If an impairment exists, it is allocated to the PMC that was using the impaired asset at the time of the impairment. With regard to assets in common use for both aviation activities and non-aviation activities, the loss resulting from impairments is allocated in proportion to the allocation key used to allocate the costs of the assets. Straight-line depreciation over the remaining useful life is then adjusted.

4.2.4.4 Sale of property, plant and equipment

Given the nature of the assets and the activities concerned, sales of property, plant and equipment rarely occur, with the exception of sales of fire vehicles, cars and snowploughs and gritters. The proceeds, asset write-off and profit/loss from these sales are registered to the PMC that was using the assets prior to the date of the sale.

The general principle is that a shift of assets between PMCs/departments/affiliated enterprises has no consequences for the carrying amount as long as the assets continue to be used for aviation activities.

The carrying amount of assets allocated to aviation activities is based on the acquisition or production price paid by RSG at the earliest time when RSG acquired or produced the asset.

No book profits or losses are recognised for asset transactions from PMCs/departments/participations engaged in aviation activities to PMCs/departments/participations not engaged in aviation activities (or vice versa). In such cases, the assets are transferred at the carrying amount based on historical cost.

Where assets are transferred from PMCs/departments/participations engaged in aviation activities to third parties, the book profits or losses resulting from such transfers are recognised in the results of the PMCs/departments/participations engaged in aviation activities.

These results are included in the results of the year in which the transaction was effected and resulted in the write-off of the asset at the relevant PMCs/departments/participations engaged in aviation activities.

If the relevant asset was used partly for aviation activities, the above results are allocated in proportion to the allocation key of the asset in the Allocation System.

Where budgeted in advance, book profits or losses resulting from the sale of assets to third parties will accrue or be chargeable to users via the airport charges. These are included in the consultation and are incorporated in the charges for the following period. Where not budgeted, book profits or losses will also accrue or be chargeable to users by means of a retrospective settlement. Effects on the airport charges will be included at the time of settlement, that is on the next occasion when the charges are determined after the end of the financial year in which the sale took place. The above principles apply to all the asset types used for aviation activities. Any asset sales to third parties for the purpose of aviation activities are made directly, without an intermediate transaction to a non-aviation PMC.

4.2.4.5 Registration of property, plant and equipment

Property, plant and equipment is registered in RSG's financial system (Oracle), in the sub-modules 'projects' (during the investment phase) and 'assets' (once taken into operation). The sub-modules contain both the total amount and the share that can be apportioned to aviation activities and security activities respectively.

The allocation keys, which are an integral part of the assets register in Oracle and are therefore the basis for establishing the RAB, are based on the actual use of the asset. An allocation key has been determined for each individual asset.

For investments in new property, plant and equipment, the proposed allocation key is submitted at the time the investment application is approved (the 'Decision Gate Template') on the basis of expected actual use. This key is entered in the Oracle assets module at the time the asset is taken into operation and subsequently capitalised. Once a year, measurements are carried out to determine the actual use of the asset and the allocation key is adjusted accordingly. The ex ante determination of allocation keys for the triennial charge consultation takes place once every three years.

The statutory allocation principle 'the user pays' is applied at all times and not the principle 'the causer pays'. The consequences of aviation activities in the terminal complex at non-aviation cannot be allocated to Aviation. Some examples are given below:

- loss of revenue, temporary or otherwise;
- compensation for loss of potential revenue, temporary or otherwise;
- associated consultancy costs;
- resultant disposals of airport-owned assets and the assets (or buy-out of disposals relating to these assets) of concessionaires and lessees;
- resultant relocation costs, interpreted broadly as providing for relocation by creating and furnishing replacement spaces;
- removal expenses, interpreted narrowly as only costs attached to the physical move;

For instance, a retailer that has to relocate elsewhere in the terminal for expansion of a security filter. The retailer may be adversely affected as a result. These adverse effects may be diverse in nature.

This list is not exhaustive. Situations not specifically named above may arise in future which will be allocated according to the same principle.

As an exception to the above, the costs of other Business Areas arising from an Aviation activity may be charged to Aviation (possibly in the form of an internal invoice) in the event of:

- Demolition (in accordance with the definition in Section 3.2.6 of the Accounting Manual).

An allocation key is determined for each asset that reflects actual use and is reviewed by means of measurements. The various allocation keys and the creation of these keys are described in more detail in Appendix 4 under 'Allocations'.

Below is a description of the system for recording assets in the asset register, allocating assets to the Regulatory Asset Base and recognising and allocating depreciation costs:

Property, plant and equipment and intangible non-current assets are recorded in the Oracle assets module (assets register). Within the assets register, four levels are distinguished:

1. Asset account: this is the highest level of asset classification, also known as Balance Account.
2. Major classification: this is the next level of asset classification.
3. Minor category: this is the lowest aggregation level within the asset classification.
4. Individual asset.

When an asset (including right-of-use assets acquired under a lease) is taken into operation, a handover protocol is formulated by the asset manager (this is the department to which the asset is linked for accounting purposes

and whose depreciation costs are allocated to the PMCs through the allocation key(s)). This protocol forms the basis for the accounts that ensure capitalisation in Oracle. The following details (among others) are recorded within the correct sub-group/component in the assets register:

- asset number
- asset description
- acquisition value
- useful life
- Cost centre
- PMC allocation key

The useful life corresponds to the standard useful life as determined for the sub-group/component of which the asset is part. See Appendix 1.1 for this, and also the description in section 5.2.1. listing reasons for deviating from the standard depreciation period

The cost centre is the organisational unit responsible for the administrative management of the asset. When the depreciation costs are entered each month, the total depreciation costs of this asset are charged to this cost centre.

Each asset has a PMC allocation key. The PMC allocation key enables the value of the asset (carrying amount) to be allocated to the PMCs using the asset in question. The same PMC allocation keys are used to allocate the depreciation costs from the cost centre to PMCs.

The following types of PMC keys can be distinguished:

- A. Used exclusively by one PMC (100% Aviation, 100% Security, 100% Concessions, etc.)
- B. Keys determined at central level for use by several departments: (periodic measurement):
 - a. Square-metre allocation of Terminal complex.
 - b. Traffic areas (see allocation key A5a)
- C. Other:
 - a. Investment projects for more than one PMC, to which the above keys apply: where the allocation to the PMCs is determined when the investment is initiated and approved.
 - b. Registration of miscellaneous activities
The key determined for each asset relates primarily to ICT systems that are used by several PMCs or for several activities (see also the table at the bottom of page 4 of Appendix 1.3). This key is determined on the basis of the use established at the time at which the investment application is approved.

4.2.5 Process for preparing financial accounts in conformity with the Aviation Act

RSG is obliged to prepare annual financial accounts for aviation activities (the Regulatory Accounts). These financial accounts contain:

- a. An overview of the categories of property, plant and equipment
- b. An itemised statement of costs and revenues relating to aviation activities
- c. A breakdown of the contribution from non-aviation activities
- d. A breakdown of the settlements position at the beginning and end of the relevant financial year
- e. A specification of the assets taken into operation in the past financial year;
- f. A specification of the efficiency incentive investments referred to in section 8.25dg(10) of the Act
- g. A specification of the efficiency result achieved in the past financial year.

For a detailed description of the points under a. to g., see also Section 30 of the Schiphol Airport Operation Decree.

The financial information in this reporting is the same as the Aviation information included in RSG's external financial statements, plus certain specific adjustments for the Aviation Act which are administered off the books and recorded in a verifiable manner. This implies that the accounting policies for consolidation, valuation and determination of the financial accounts based on the Aviation Act are the same as the accounting policies applied to RSG's external financial statements, with the exception of four specific items (see section 4.2.4).

4.2.6 Settlement of operating differences with users.

Settlements are part of the financial accounts under the Aviation Act and relate to the past financial year. The years in which the accrued settlement for the past year will be reflected in future charges are stated. In addition, the previous year's financial statements include a statement of the in-year settlement in charges for past financial years.

In accordance with Section 8.25dg, Schiphol settles:

- subsection 1: Differences between estimated and actual revenues and costs in relation to forecast and actual traffic and transport volume, as follows from the financial statements
- subsection 2: Adjustment of security charges, excess revenue from security charges obtained after a structural measure has been withdrawn and civil aviation security charges that have not yet been adjusted accordingly, as follows from the financial statements
- subsection 3: The revenue resulting from the difference between the rate charged by Schiphol and the rate set by Schiphol following a decision taken by the Authority for Consumers and Markets, as follows from the financial statements.
- subsection 4: Revenue resulting from the difference between the rate charged by Schiphol and the rate set by Schiphol in response to a decision taken by the Authority for Consumers and Markets or a court ruling, as follows from the financial statements.
- subsection 5: The increase or decrease in revenue as a result of a decision by the Authority for Consumers and Markets or a court decision affecting the structure of part of the charges, as follows from the financial statements.
- subsection 6: The difference in depreciation, capital and operating expenses as included in the investment budget and the actual depreciation, capital and operating expenses as follows from the financial statements.
- subsection 7: The differences between estimated and actual costs related to activities requested by a user or imposed by the government, as follow from the financial statements.
- subsection 8: For the purpose of the adjustment of charges referred to in Section 8.25d(4) and (5) and in compliance with those subsections, the airport operator must offset the increase or decrease in costs resulting from the exceptional and unforeseen circumstances referred to in Section 8.25db(2) starting or ceasing to exist. The increase or decrease in costs referred to in this subsection follows from the financial statements.
- subsection 9: If the actual investment expenditure is lower than the investment budget and the difference between the expenditure and the budget exceeds the 5% percentage set by the Schiphol Airport Operation Decree, Schiphol will settle this difference during the remaining years of the three-year charges period in which the investment project, or part thereof, is taken into operation and the immediately subsequent three-year period. The settlement of the difference in the aforementioned period is equal to half of the difference in annual depreciation, capital, and operating costs resulting from the difference between the investment budget and the actual expenditure of the investment project as follows from the financial statements.
- subsection 10: If the actual investment expenditure is higher than the investment budget and the difference between that expenditure and the budget is greater than the 5% percentage set by the

Schiphol Airport Operation Decree, then – in deviation from the previous subsection 9 – the difference in depreciation, capital, and operating costs arising from the difference between actual investment expenditure and the investment budget shall remain outside the costs and charges during the remaining years of the charges period in which the investment project or each separate component thereof is taken into operation and the immediately subsequent three-year period. The provisions of the first sentence shall not apply if and to the extent that the difference between the investment budget and the higher actual investment expenditure is the result of exceptional and unforeseen circumstances.

- subsection 11: The difference between estimated and actual costs related to insurance premiums against damage due to terrorism, as follows from the financial statements.
- subsection 12: The differences between estimated and actual costs related to a postponement of the implementation of activities compared to the forecast, as follows from the financial statements.

The manner in which the settlements are spread over subsequent financial years is further regulated in Section 20 of the current Schiphol Airport Operation Decree.

4.2.6.1 Settlement rules efficiency incentive investments \geq €20 million allocated to aviation activities (Aviation and Security combined):

The following is a description of how investment proposals and their allocation to aviation activities are formulated at Schiphol, followed by a description of the procedure for registration of a project in Schiphol's systems and the associated decision-making process. In conclusion, the process for determining whether any inefficiency or efficiency result has occurred is explained. This indicates how tasks and responsibilities are assigned within these processes in the Schiphol organisation.

Investment proposals

The Strategy & Airport Planning Department (S&AP) is responsible for the long- and medium-term development of the airport, as contained in the Master Plan and Mid-Term Plan. The needs of senior users (e.g. AO&AP, Security and Asset management) arising from 24/7 operations, from asset and infrastructure management as well as from key stakeholders, are included in the Master Plan and Mid-Term Plan (MTP). The MTP sets out the main direction for development of the airport, which is then translated into the Business Plan, supplemented with what is necessary elsewhere for its operation. The MTP and the Business Plan together form the overall investment portfolio.

Asset-related developments as included in the aforementioned plans form the input for what is known as the Capital Lifecycle process. The Capital Lifecycle process aims to achieve a controlled realisation of these Assets through four Decision Gates, each overseeing a specific part of asset development.

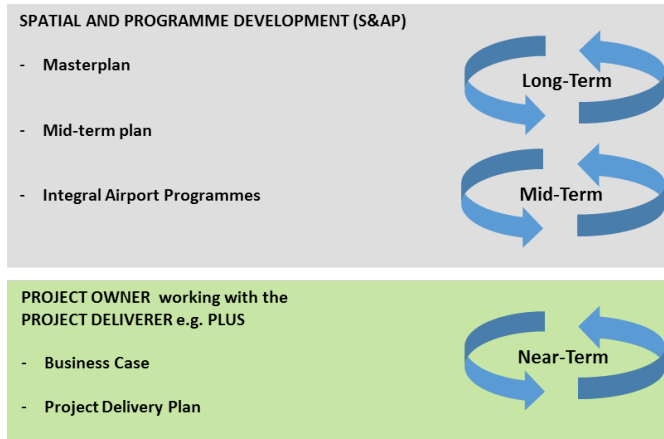
The process starts with assessing the manufacturability (availability of sufficient manpower), feasibility (does it fit the operation) and fundability of the overall investment portfolio. Initiatives for new assets are tested by S&AP against the overall investment portfolio, with the aim of ensuring that new asset initiatives are achievable and will add value before proceeding further. S&AP oversees the overall investment portfolio by logically bundling asset developments into four Airport Programmes (Terminal, Airside, Baggage and Landside Accessibility & Real Estate). The IT & Data programme is managed by the IT & Data department. These programmes oversee and coordinate interrelated projects (integrality) to ensure that projects do not interfere with each other and that the intended added value for the organisation is delivered.

The Capital Lifecycle process includes:

- The integral process from solution development to delivery and evaluation of new assets and infrastructure (this process is organised into phases and stages),
- Description of roles, responsibilities and controls (governance through the Capital Lifecycle Board (CLB) and decision moments).

- The Capital Lifecycle process is used for all asset-related solutions and projects (CAPEX).

Overview 8: Spatial and Programme Development



The Airport Programme Leads of the four Airport Programmes within S&AP are responsible ⁷for formulating the integrated programmes and developing strategic topics up to Decision Gate 2 of the Capital Lifecycle. Non-strategic issues are addressed by a Project Owner right from Decision Gate 1.

S&AP transfers the defined scope of a project to a Project Owner (PO) after Decision Gate 2. The PO then becomes responsible for managing the realisation of the project. This includes the preparation of a Programme of Requirements, a design, further refinement of the business case, etc. on which – after Decision Gate 4 - physical realisation begins. The PO does this together with the Project Deliverer (PD) (Schiphol Projects department) who manages the actual realisation on their behalf including direction of the contractor.

The PO is responsible for proper and complete implementation of projects by the PD. Once a PO and PD are appointed, a Project Board is formed chaired by the PO, in which the future users (senior users) are also represented. The Project Board is the highest level of management of a project in progress and sets the direction and takes key decisions with respect to the project. The PD is accountable for the progress of the project to the PO and to the CLB.

A standardised project management method is used at Schiphol based on Prince2⁸. In Prince2, a project is defined as a temporary organisation with the objective of creating one or more results/products, based on a shared business consideration. An investment project may be part of a cluster of several projects and still qualify independently as a project for the purposes of the efficiency incentive. This depends on the following criteria: procurement strategy, location, planning, management, the product user (senior user) or deliverable products.

In the investment plan, different projects may be bundled within the five programmes, for example by theme.

Graphical representation of the Capital Lifecycle process including the Decision Gates (DG) used at Schiphol:

⁷ The Programme lead is the person(s) responsible for a specific domain at Schiphol and the coordination of projects within it (spatial, sequential, etc). Five domains/clusters can be identified: Terminal, Airside, Baggage and Landside Accessibility and Real Estate within S&AP and IT & Data within IT & Data

⁸ PRINCE2 (acronym for Projects in Controlled Environment, version 2) is a project management methodology that focuses on the management, control and organisation of a project and was developed by the UK semi-governmental organisation Office of Government Commerce (OGC).

Overview 9: Capital Lifecycle Process



The Capital Lifecycle process consists of four Decision Gates for formal approval by the CLB:

- Decision Gate 1 (DG 1): Development Decision (shown as DD in the above figure);
- Decision Gate 2 (DG 2): Project Letter (shown as PB in the above figure). After DG 2, a project may or may not proceed. It will be determined whether a project will be defined as an efficiency incentive project and if so, a project group will be established for this purpose based on the estimate in DG 2;
- Decision Gate 3 (DG 3): Preliminary Investment Decision (shown as PID in the above figure). Following this, consultation on an efficiency incentive project will take place within the project group set up for this purpose;
- Decision Gate 4 (DG 4): Final Investment Decision (shown as FID in the above figure). Tendering and contracting will then take place. The budget within this DG4 is the basis for determining the efficiency result of an efficiency incentive project.

No project exists until DG 1 is completed, only an initiative with respect to an issue and/or a functional demand. This functional demand is elaborated between DG1 and DG2, so that by DG2 it is clear which putative solution is proposed (Asset or Non Asset solution), the reasoning behind this, how this will work (in outline) and whether it is feasible, realisable and fundable. In short, in DG2, the CLB aims to have sufficient confidence in the putative solution before agreeing to convert it into a project. The functional demand for strategic topics is elaborated by S&AP (up to DG2) and the functional demand for non-strategic topics is elaborated by the Project Owner.

A project may start after DG2. During this phase, the PO and PD will be appointed, a project plan will be prepared and the functional requirements will be further elaborated. After DG3, the design process will start and possibly the tendering and/or contract award to the main contractor for realisation. Only after approval in DG 4 will the budget for realisation be released, based on the design and the chosen contractor. To determine the expected investment expenditure in the various Decision Gates (DG 2, 3 and 4), the Cost Expertise Centre (CEC), part of the Schiphol Projects Department, will prepare estimates in which the degree of uncertainty in DG 2 is higher than estimates in DG 3 and 4. These estimates will state the assumptions used. The allocation of the budget for aviation activities will also be estimated based on future use of the assets and infrastructure to be delivered. Future use is established by determining who will use the asset after completion. Depending on the asset, this can be done on a m² basis, for example. This leads to a provisional allocation key. The Navigator concerned reviews the prepared estimate of expenditure and allocation for a project.

From the investment plan, the Aviation Development Plan (ADP) is prepared by the portfolio management department, in cooperation with the line organisation & S&AP. The ADP is a derivative of the integrated Business Plan. This ADP includes the portion of the investment plan allocated to aviation activities. Schiphol provides information on what is described in Section 16 of the Schiphol Airport Operation Decree. In addition, for each project with an investment budget attributable to aviation activities from 15 million upwards, the total estimated investment amount, the total investment amount attributable to aviation activities and the allocation percentages used are stated. The ADP is part of the triennial consultation with the airlines.

The efficiency incentive system applies to investments made wholly or partly for the benefit of aviation activities (Aviation and Security combined) with projected expenditure for aviation activities of \geq €20 million. If the under or overrun of the actual investment expenditure compared to the budget adopted in DG4 (Section 8.25df(4)) of an investment project is more than 5%, it will be settled in accordance with Section 8.25dg (9) and (10) of the

Aviation Act. This means that Schiphol has an incentive to keep the actual costs of an investment project within the set budget. Before the start of an investment project, a project group is established in which all users and representative organisations may participate. The aim of the information to be provided by the airport operator to the members of the project group, the informal meetings and the formal consultations is to offer users an optimal price-quality ratio and to arrive at a realistic budget. Further process agreements will be made in each project group and set out in project-specific Terms of Reference.

The portfolio management department is responsible for identifying future projects to which the efficiency incentive system applies (based on estimate DG2). After signalling by Portfolio Management, an Aviation Act (Section 8.25df (1)) project group is formed at the instigation of the Pricing Department. The functional requirements and project estimate are then developed (between DG 2 and DG 3) and submitted to the relevant project group for consultation.

After completion of the design phase of a project, the budget for the actual realisation of the project is prepared and submitted for approval to the CLB (in DG 4). The budget is then adopted with the Aviation Act project group (Section 8.25df (4)). In determining the efficiency result, this approved budget is compared with the project realisation and shared with the Aviation Act project group, as established in the (preliminary) End of Project (EOP) Report (Section 8.25df (5)). The budget includes provisions for changes and risks. The project budget is recorded in the Oracle Projects system by the relevant Project Controller.

To maintain good understanding of the investment expenditure during project design and realisation, the investment project is set up with a task structure in Oracle Projects. The task structure distinguishes between different types of project costs, enabling the PD to manage and control the project financially.

Change and risk management:

The documents submitted to the CLB for decision-making include budgets (provisions) for changes and risks that may arise during the investment project. In larger investment projects, separate procedures for controlling both changes and risks are formulated and officers appointed in the role of Configuration, Issue and Change Manager and/or Risk Manager.

Change management

If a change occurs, an impact analysis is made of time, money and quality and the impact on the EOP (total expected project costs/investment expenditure). Broadly speaking, there are two types of changes: changes that become necessary during the project in order to realise the defined scope, and changes to the scope previously defined. The change budget, which is part of the project estimate and final budget, can be used for changes within the scope of the project according to an established change procedure. A reduction or increase in the original scope (scope changes) will require the project estimate and budget of the investment project to be adjusted and the required budget to be requested or returned in the CLB. If the situation involves a project with an Aviation Act project group, the scope change will have to be submitted for consultation separately in the Aviation Act project group (in accordance with Section 8.25df (6)). Administering the use of change budget is done in dialogue between the Configuration, Issue and Change Manager and the Project Controller.

Risk management

Risk management contributes to the understanding of risks to the (project) objectives, as regards their causes, consequences, likelihood, impact(s) and timing and the choice of measures to be taken in anticipation. The project's Risk Manager deals with risk identification, risk assessment and planning and implementation of control measures. The identified risks are recorded in a risk register, which lists these risks (including description and assessment) and potential control measures that Schiphol has identified. Risks are circumstances or factors for which occurrence is uncertain and which are beyond Schiphol's control. The risk budget requested as part of an estimate or the budget is linked to the risk register and can be called upon when a risk in the risk register occurs. If a risk occurs, an impact analysis is made of time, money and quality on the EOP.

Use of risk budget is administered in a collaboration between the Risk Manager and the Project Controller.

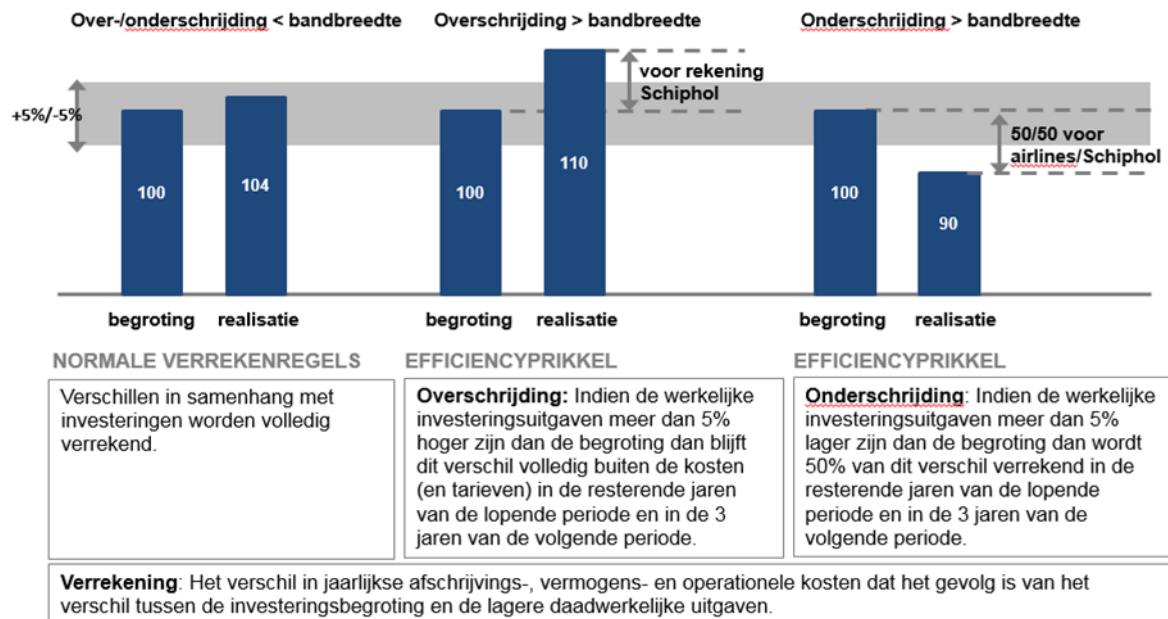
Determination (in) efficiency incentive

At the time the new asset is commissioned, a preliminary or final financial delivery protocol is prepared by the Project Controller based on the project expenditure processed in the project records up to the commissioning date. Full understanding of the total project expenditure is not yet available when the new asset is commissioned, as the project is not yet fully completed. Due to operational pressures, assets are frequently commissioned before the whole project is completed. As a result, there are always residual points (aftercare phase) and deficiencies found during use that need to be repaired. This means there are costs that cannot be directly estimated at the time of commissioning. After a period of six months from the date of commissioning, there is sufficient insight into the costs required for aftercare and any remedial work, and a comparison between the budget set and the realisation will be possible on the basis of the (preliminary) End of Project Report. This will still require estimates of final expenditure for remaining residual items. In consultation with the Project Manager and the Navigator, the Project Controller provides the report comparing the set budget against the actual costs (Section 8.25df(5)). The Pricing Department records the effect of the efficiency incentive off the books (in Excel instead of Oracle Projects) and incorporates this in the annual settlement (see Section 8.25dg (9) and (10)).

Principles for determination of the efficiency incentive:

- The efficiency incentive system applies solely to the portion of the expenditure on aviation activities. The key of the total expenditure per investment project for determining the proportion of aviation activities is determined based on the future use of the assets. The applicable key is recorded in the ADP and is part of the investment programme consultation process. Depending on the stage the project is in, the key then known (based on the most recent information) will be used. The final key for allocation of the investment will be determined on delivery and set out in the delivery protocol.
- The efficiency incentive system will not apply if the projected capital expenditure on aviation activities is less than €20 million. This is determined on the basis of the indication or estimate before decision-making in DG 2.
- The efficiency incentive system is determined by comparing the established and approved budget (from DG4, including provisions for risks) of the aviation operations investment project with the actual investment expenditure (including expenditure on prevention and control of risks) of the aviation operations investment project.
- The comparison of the actual investment expenditure with the adopted budget and the determination of the level of any efficiency incentive is based on the following assumptions:
 - Allocation key: the comparison is made on the basis of the total investment amount allocated to aviation activities at the time of capitalisation compared to the estimate at the time of setting the budget of the investment project. The total amount allocated to aviation activities is the sum of the various partial capitalisations, with their own allocation keys. On realisation, the partial capitalisations will tend to be more refined than the estimates when budgeting.
 - Useful life: the efficiency result is amortised over a useful life based on the weighted average lives of the partial capitalisations. The efficiency result is processed from the time of commissioning for the remaining charges period and the subsequent three-year charges period.
 - Investment-related costs: no distinction is made for comparison purposes between CAPEX (project costs that can be capitalised) and investment-related costs (project costs that cannot be capitalised). This means that the comparison for determining the underspend or overspend is a total amount and not a specification of the underlying components.
- The efficiency incentive system does not apply if the budget overrun (actual capital expenditure against budget) has been caused by exceptional and unforeseen circumstances (see section 8.25dg(10) of the Aviation Act).
- The efficiency incentive system does not apply to any cost variances arising if the investment project is put into operation earlier or later than scheduled (see section 8.25dg(6) of the Aviation Act). If a complaint causes the process to be discontinued and/or additional cost reviews are required for assessment by the Authority for Consumers & Markets (ACM), any additional project costs arising in this connection will not count in the assessment of the efficiency incentive.

Overview 10 Settlement rules for the efficiency incentive



4.2.6.2 Settlement of costs related to forecasts and realisation of traffic and transport volume

Much of Schiphol's costs are fixed and are not, or only very slightly, affected by more or less traffic and transport. For example, depreciation costs and asset maintenance costs. Some of Schiphol's costs are however affected by more or less traffic and transport. Costs that are affected, whether in part or not, by more or less traffic and transport relate to security, flow management and facilities (such as cleaning).

The following explains, for each cost type, how the settlement system will operate and which settlement factors and ranges will be taken into account. The settlement system means that a recalculation is applied to the consultation budget in terms of the activity to be settled after a year end, comparing the actual numbers of passengers with the numbers in the consultation. The settlement factor refers to the extent to which an x% increase/decrease in traffic and transport leads to a y% increase or decrease in cost. This relationship does not apply 1 to 1 in all cases (1% more or less traffic and transport does not necessarily lead to a 1% increase or decrease in costs). Bandwidth refers here to the interval to which the settlement factor applies. The costs shown below describe how the settlement factor and bandwidth are determined and which costs apply.

1. Security-related costs

Broadly speaking, Schiphol has the following security processes:

1. Screening of passengers and cabin baggage (at departure filters and transfer filters)
2. Hold baggage security
3. Security of personnel and goods
4. Area security
5. Border security (provision of facilities for KMar to perform procedures).

A budget is created for all sub-processes with the number of hours belonging to the budgeted traffic and transport.

Some of the above security processes are more affected by changes in traffic and transport than other activities and processes. The passenger and cabin baggage security process (1) is closely related to traffic and transport developments and is therefore part of the settlement. The remaining processes (2 to 5) have no or only a limited relationship to traffic and transport developments (due to automation and/or not directly related to passenger development) and are therefore not part of the settlement.

For the passenger and cabin baggage security process, the settlement is determined solely on the basis of the cost type 'hire of security agents'. These costs consist of the following components:

- Fixed costs - not pax-related
- Fixed costs - pax-related
- Variable costs - pax-related.

In determining the settlement, the difference between the actual and contracted traffic and transport numbers is calculated on the pax-related cost components, with the level of fixed costs – pax-related as the minimum cost level.

Bandwidth

In the current situation of central security, there is a direct relationship between passenger forecasts (seven weeks prior to the day of operation) and the deployment of security agents. Passenger forecasts are provided to the security companies engaged, which allocate their manpower accordingly. The actual number of passengers may differ from the forecast due to e.g. unexpectedly bad weather conditions or last-minute changes by airlines. The settlement with airlines compares actual passenger numbers with the number advised. As a result, Schiphol bears the financial risk of lower passenger numbers due to unforeseen circumstances. For the 2025-2027 Allocation System, no bandwidth is applied in the settlement of security costs (i.e. bandwidth = 0), taking account of the above minimum cost level.

Settlement factor

Based on the expertise of the Partnerships, Planning & Forecasting (PP&F) department, an estimate is made of the extent to which security deployment is affected by more or less traffic and transport, taking account of:

- KPIs relevant to waiting time standards
- Capacity (available security lanes)
- Passenger supply pattern
- Security measures

Taking the above elements into account, the settlement factor for the 2025-2027 Allocation System was set at 1.0, taking account of the above minimum cost level.

After determining the settlement factor, the difference between the budget belonging to the contracted number of passengers and the actual number of passengers is determined, to be called the offsetting traffic and transport effect.

2. Other costs directly related to traffic and transport

Flowmanagement

The Passenger Operations department ensures that the passenger processes in the Terminal are run smoothly. Flow managers are deployed in the following processes:

- Supervision of ticket reader process (passenger have to hold their ticket in front of a reader to access the security area)
- Escorting passengers to the fast lane (for passengers travelling with little cabin baggage)
- Supervision of NoQ process (automated gates for border passage) Schengen/Non-Schengen
- Escorting passengers to Security Process and KMar (Royal Military Police)
- 'Peak runners': are a kind of 'firemen' who can be deployed anywhere in case of incidents or suddenly increasing queues.

The first four sub-processes are fixed positions; the last sub-process is more occasional in nature and is scaled up in case of heavy traffic.

The deployment of flow management staff is related to traffic and transport development, as the extent of deployment depends heavily on the number of passengers present in the terminal. Deployment is also related to the availability of assets. Crowding on the floor increases with the same number of passengers but limited available capacity, which also creates a need for additional staff on the floor. Finally, part of the deployment of flow management staff is also incident and project driven, such as incident management in the Terminal (which includes ensuring compliance with special/additional measures) and supervising anomalous passenger flows when implementing projects.

The costs included in the settlement of floor management relate to the direct costs of hiring external staff.

Bandwidth

Within a certain bandwidth, there is a more or less direct relationship between passenger supply and the required flow management deployment. Based on AO&AP's expertise, this bandwidth has been set at greater than or equal to 3% and less than or equal to 10%.

This means that up to 3 per cent difference of the realised compared to the contracted passenger numbers, no additional deployment (or less deployment) of flow management is needed.

If the difference between the realised passenger numbers and the contracted passenger numbers is between 3% and 10%, this means that more (or less) flow management deployment is required. The settlement of costs for flow management is then calculated using the percentage deviation in passenger numbers and a settlement factor (see below).

However, if actual passenger numbers deviate more than 10% from the contracted passenger numbers (either negatively or positively), the entire difference between the actual costs for Flow Management compared to the contracted amount for Flow Management will be settled without applying the bandwidth, passenger numbers or settlement factor.

Settlement factor

Based on the expertise of the AO&AP department, an estimate is made on the extent to which flow management costs are affected by more or less traffic and transport, taking account of:

- Peaks
- Passenger numbers
- Number of flights
- Legislation and regulation
- Season
- Delays

At such time as the difference between actual and contracted passenger numbers is within the 3-10% bandwidth, deployment of flow management will change disproportionately because one or more additional (or fewer) flow management team(s) will need to be deployed.

Taking account of the above elements, the settlement factor for the 2025-2027 Allocation System has been set at 1.5, to the extent that the difference in passenger numbers remains within the 3-10% bandwidth.

After determining the settlement factor, the difference between the budgeted number of planned passengers and the actual number of passengers, known as the traffic and transport effect to be settled, is determined. For example: for a 4% difference in passenger numbers, the cost of flow management will be 1.5% higher (4% \times 1.5 settlement factor = 1.5%). Note this applies even if passenger numbers are lower than contracted by 4%, the cost is then 1.5% lower.

Facility costs (cleaning)

This covers regular cleaning services in the Terminal areas that are accessible to the public. Regular cleaning services are directly related to the development of traffic and transport. The contracts are driven by the established cleaning KPIs (technical quality) to be delivered by the cleaning parties, and also passenger perception in terms of the cleanliness of the Terminal. More passengers means more daily litter and dirt and leads to greater use of cleaning services to achieve the set KPIs. Conversely, fewer passengers leads to less daily litter and dirt and thus lower use of cleaning services to meet the established KPIs. The costs relate to the direct contractual costs of hiring external staff, management, materials and resources to deliver the services. To respond effectively and transparently to expected (but uncertain) fluctuations in passenger numbers, the contracts allow for a certain degree of flexibility. This flexibility concerns both the downscaling and upscaling of cleaning services in line with passenger volume developments. However, there are always fixed costs that do not change with passenger volume, so the downscaling and upscaling of cleaning services is not directly proportionate to passenger volume.

The consultation budget is determined for the three years of the charges period, taking account of the applicable contract agreements with the cleaning parties.

A relationship is assumed between passenger supply and required deployment of cleaning services, if the number of passengers differs significantly from the contracted number of passengers. Deviations will be settled according to the current contract agreements with the cleaning parties at the time. This means that if more or less costs are settled with the cleaning parties due to a volume effect compared to the contracted amount, these costs will also be settled in airport charges.

4.2.7 Differences in materiality

The ACM's audit protocol dated 18 December 2019 for the Schiphol financial statements includes the following regarding materiality:

- a. With regard to the input of the financial data relevant to the financial statements that have the Schiphol Group financial statements as their source, the auditor applies a materiality determined on the basis of Standard 320 of the Netherlands Institute of Chartered Accountants ('Materiality in planning and performing an audit'). The level of materiality is determined on the basis of the auditor's professional judgement. The auditor's professional judgement should include the fact that the financial reporting regime under the Aviation Act is specifically tailored to aviation activities, the information needs of users in this respect, the fact that any misstatements in the financial reporting have a relatively higher impact than in the financial statements and any other considerations used in relation to materiality in past financial reporting. The outcome of this professional judgment of the auditor may result in a level of materiality that is the same as the materiality applied in the audit of the annual financial statements;
- b. The materiality of the off-balance sheet adjustments in respect of costs, revenues and property, plant and equipment (hereinafter: also the Regulatory Asset Base (RAB)) is 1% of the costs, revenues and RAB, respectively. However, the data for the purpose of

adjustments for construction interest and the unity method that have Schiphol's financial statements as their source are subject to the exception that the rule mentioned under a. applies;

- c. A materiality level of zero applies to the audit of the accuracy of the accounting data and reconciliation with the financial accounting of the differences between the estimated and subsequent calculation of the costs, revenues and regulatory asset base. This means that the calculated differences have to be 100% correct. The amounts that constitute input for the preparation of the financial statements are rounded to no more than €1,000, in line with the rounding of amounts used in the financial statements.

4.2.8 Contribution from non-aviation activities

Section 8.25dd (1) of the Aviation Act stipulates that Schiphol shall take account of a contribution from non-aviation activities when setting its charges.

The Schiphol Airport Operation Decree stipulates that this contribution shall be determined taking account of (Section 6):

- a. RSG's expected average annual return on equity (including participations) over the charges period
- b. the benchmark return determined for the subsequent charges period on the equity capital of the company to which the operator of the airport belongs.

The expected return referred to in subsection a is determined on the basis of the most recently available Business Plan compiled by RSG (the plan approved by the Supervisory Board), covering at least the years in the subsequent charges period.

The standard return referred to in subsection b is an instrument of the State as shareholder and is set by a shareholder resolution before the start (in March/April) of the consultation process regarding the relevant charges period set for at least one charges period.

Based on the expected return and the benchmark return, a contribution is submitted by Schiphol to the RSG General Meeting of Shareholders for approval. It is up to the General Meeting of Shareholders to determine which portion of the difference between the expected average return and the benchmark return will be used for a contribution to the aviation activities. Under the Aviation Act, the airport operator has to consider the continuity of the business and the financial viability of the investments of the airport operator for this contribution. This may include investments planned for the longer term.

The airport operator will subsequently determine how the contribution is to be spread over the years in the relevant charges period.

The proposal for charges and conditions, as referred to in Section 8.25e (1) of the Aviation Act, shall state the amount of the contribution and its distribution over each of the years in the subsequent charges period.

4.3 Details of allocation of main shared costs

This section describes the applications of allocation of the most important shared costs in terms of volume of costs allocated (including assets). The appendices include a complete description of the allocation per cost centre. The reference date for determining the use of shared costs is 1 July, unless a different date is specified. If this date is applied, the corresponding new allocation keys can be incorporated in the airport charges proposal for the coming year.

4.3.1 Allocation of Terminal complex assets and depreciation costs on the basis of m²

The Terminal complex is one building that accommodates both aviation and non-aviation activities. The building is managed by the Aviation Business Area. The costs of this operating asset are allocated to the various PMCs in accordance with actual use. This allocation takes place in four steps.

Step 1

For the allocation of the assets and depreciation costs, the Terminal complex is first apportioned into sections. This allocation is based on historical 'additions'. The Terminal complex has been built and extended over the course of the years. As a result, different sections have been created, each with different costs, depending on the time at which they were constructed and their architectural characteristics. The Terminal building currently consists of the following separate sections:

Terminal 1	Crew centre
Terminal 2	Schiphol Plaza
Terminal 3	Pier A
AB link	Pier B
Pier C	Pier D
Pier E	Pier F:
Pier G	Pier H (incl. Pier M)
Skyport	* Baggage reclaim area
BC baggage buffer	BC corridor
BC corridor	DE baggage buffer
EF area	G buffer in the operations building
South baggage sorting hall	Tenderplein bus coordination
Building GH	Gatehouses
Terminal 1a corridor	Terminal 1a

The above list is subject to change, depending on future additions or the demolition of sections of the building.

Step 2

The costs (carrying amount and depreciation costs) of each section are determined on the basis of the asset accounting.

Step 3

With regard to installations and other fixed assets in the Terminal complex (including the passenger boarding bridges), the rule is that where these are used entirely by Aviation (or Non-Aviation), they are allocated entirely to Aviation (or Non-Aviation as the case may be). The information desks, which are also part of the Terminal Complex assets, are allocated based on the ratio underlying Internal Invoicing D12 Schiphol Commercial – Customer Contact Centre and Mobile Personal Assistance. If an operating asset is shared, the book value and the annual depreciation costs are apportioned the basis of the m² apportionment for the relevant section of the building or, if applicable, the relevant floor, if applicable. The term 'shared assets' refers to the building as a whole without the specific assets; examples include the shell, outer walls, floors, ceilings and general installations. The

specific assets of the Non-Aviation areas, such as the inner walls and the furnishings and fittings of shops or specific installations, are fully allocable to Non-Aviation and are therefore not part of the common costs apportioned among all users. Shared allocation also applies to plants.

The reference date for year 1 of the three-year charges period is 1 July preceding the first charge year. On this reference date, the key for years 2 and 3 is determined as follows: the key for year 1 is taken as the base. To arrive at the most accurate determination of the key for year 2 and year 3, off-balance sheet adjustments are made to the year 1 square metres per building section/floor based on the planned completion of projects in the terminal (taken from the most recent Aviation Development Plan on 1 July). The following projects from the Aviation Development Plan are not included in the determination of the keys for years 2 and 3:

- The projects not related to the Terminal
- Projects that are PMC neutral (allocation Aviation, Security and Non-Aviation before and after the project remains unchanged), e.g. a project takes place for Aviation in an area that was already allocated to Aviation.

The estimate of the m² effect per project at the reference date of 1 July preceding the charges period (for the allocation of years 2 and 3 of the charges period) is made on the basis of the information available on the reference date. This varies per project, as the projects are in different design or construction phases. The available information can be a detailed drawing based on a finalised design or a sector plan based on a structural design. The principle is that the most detailed and most recent information is used for the estimate of the m².

Standardisation NEN 2580 including Schiphol addendum

In determining the floor area in use, the allocable floor area of the Terminal complex is first determined per section of the building and per floor. The benchmark used in this respect is the lettable floor area (LFA). With effect from 2010, Schiphol has applied NEN 2580:2007, correction sheet

NEN 2580/C1:2008 and the Schiphol addendum to NEN 2580 to determine the lettable floor area. The Schiphol - addendum NEN 2580 defines the exceptions and specific applications to the Schiphol airport terminal of NEN 2580:2007 and correction sheet NEN 2580/C1:2008.

NEN 2580 is a certification standard for the Dutch property sector. It contains terms, definitions and methods to determine the surface area of sites earmarked for buildings, and for floor areas and the volumes of buildings or sections of buildings.

RSG applies the above standard in order to increase the consistency and verifiability of the measurement of the Terminal areas and related buildings. Application of the standard is audited by an external party (for instance by The Netherlands Building Coordination Consultants, BBN) and a measurement certificate is issued each year.

A list of the main points of departure of the NEN 2580 standard applied to the m² allocation of the Terminal complex and related buildings is provided below.

Floor space that can be allocated to PMCs is not taken into account when determining the floor area that can be allocated to PMCs:

- a space used to house or operate building installations;
- a stairwell, subject to the one-to-one rule; The one-to-one rule is that the m² of a passageway leading exclusively to a technical room, or to an emergency door are treated as building-related. In that case, the space is allocated to building-related (and thus follows the allocation of the technical room and emergency door).
- a vertical traffic facility, stairwell or lift shaft; access areas to stairwells if the area solely provides access to the stairwell;
- a connecting space or empty space if the area is larger than or equals 4.0m
- the surface area of parts of floor spaces where the net height is less than 1.5m

- a detached structure and a services shaft if, in the case of slanted columns, the horizontal section including the section of space below that is less than 1.5m, is equal to or larger than 5.5m;
- a supporting inner wall;
- a space for horizontal traffic if used solely for the purpose of reaching a space housing installations or an emergency exit, subject to the one-to-one rule.

In determining the lettable floor area, the following parameters apply:

- inner walls (non-load bearing) measured up to the core of the wall;
- Internal walls (load-bearing) measured up to the wall
- External wall/façade construction (load-bearing) measured up to the wall/structure

The specific points of departure of the Schiphol addendum to NEN 2580 are:

- Schiphol applies the following interpretation of the NEN 2580 term 'correction for glass line': in the case of a window opening (with a window ledge) the measurement extends up to the glass at a height of 1.5 metres. However, if the glass extends to the ground, or starts at a height of less than 25 centimetres, Schiphol considers this to be an external façade and is completely excluded from the l.f.a. From a business point of view, Schiphol also considers that it is not desirable to rent out the window frame, as this is a different construction located in the outer wall and cannot be allocated to the user. In this case, the floor area is measured up to the edge of the outer wall and therefore not the glass.
- However, space for parking motor vehicles within the terminal building is included in the lettable area.
- Schiphol considers SER spaces to be building-related installation spaces. SER stands for 'satellite equipment rooms' used for data communications.
- Expandable shops are allocated in their expanded state.
- With regard to advertising objects on a small base, the m² is measured at a height of 1.50 m.

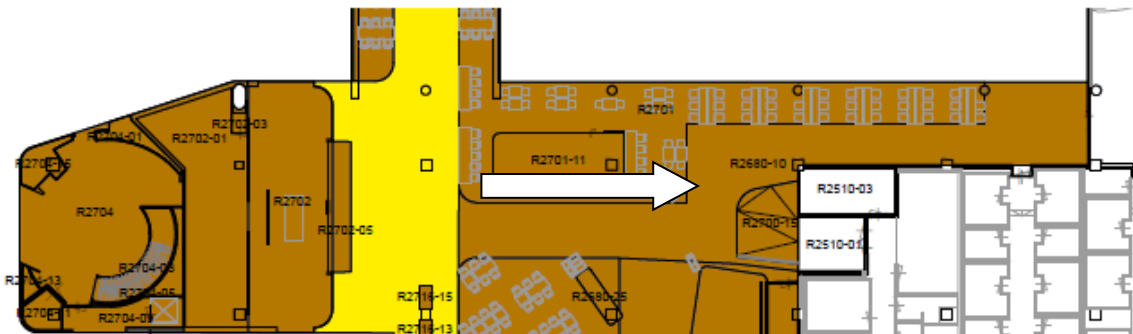
After determining the LFA per building section per floor on the basis of NEN 2580 and the Schiphol - addendum NEN 2580, it is determined how this area is divided between the various PMCs. To this end, certain rules have been set for further elaboration on the allocation of m²s to PMCs.

- Areas that are not part of the lettable floor area (in conformity with the Schiphol addendum to NEN 2580) are not included in the calculation of the m² allocation key. This in fact means that the costs of these areas are allocated to the PMCs in proportion to their use of the lettable floor area in the relevant section of the building. Where such areas (that are not part of the lettable floor area) are used exclusively for aviation activities or non-aviation activities, they are allocated exclusively to those activities.
- All spaces within the lettable floor area are allocated to a PMC on the basis of actual use.
- Expandable shops are allocated in their expanded state.
- Window displays, open shop fronts, counters, letterboxes and vending machines are allocated one additional linear metre of floor space across the entire width. This also applies to expandable shops. Closed shop fronts, i.e. blind walls, are excepted from this rule. The extra metre represents the window display function (shoppers viewing the window) or queues in front of a counter/vending machine. Should this extra metre be claimed by Operations as the minimum flow width required, it must be kept free of display, but the shop window function will remain intact and therefore a linear metre will still be charged.
- If walls, columns, or other objects are provided with an advertisement with collision protection or in the form of a protruding screen, the m² will be measured at a height of 1.5m and allocated to PMC Media. Stand-alone advertising objects are also measured at 1.5m height and allocated to PMC Media. Furthermore, one linear metre will be added to the advertising objects.
- The floor area used by staff on their way to their offices in Terminal West (Arrival Hall 3) and the floor area used for shop deliveries, plants and free-standing works of art cannot be laid down in the PMC

drawings of the Terminal. In order not to allocate this use fully or partially to aviation activities, a fixed discount (determined on one occasion) is applied to the square metres allocable to aviation activities. The discount is calculated on the basis of actual use and applies during the entire period of validity of the Allocation System (see Appendix 7, Determination of fixed m2 adjustments for the Terminal complex).

- The passenger toilets on the ground floor and first floor of Terminals 1, 2 and 3 are allocated 50% to PMC Aviation and 50% to PMC Concessions. These floors contain the arrival and departure halls and public lounges.
- The toilets on the piers (including those on the additional levels) are allocated to PMC Aviation.
- The allocation to PMC Security comprises all the square metres of the Terminal that are used specifically for passenger security and the security of their baggage, and for border control facilities.
- 'Residual areas', i.e. areas which are logically not accessible because of the positioning of a particular object (e.g. a stall or seating area), and therefore have no function, are allocated to the function that makes them inaccessible. 'Walking areas' and other areas around building-related areas (for instance, areas around, in front of and under stairs) are allocated to the user of the surrounding main area. This is not defined as residual space because the space is not inaccessible. This walking space in the flow area is therefore allocated to PMC Aviation and walking space in the shopping area to PMC Concessions.
- If a passageway can be divided into sub-passageways with different main users, this should only be done if the following requirements are met. It must be possible to draw a clear dividing line by virtually extending physical room dividing structures such as walls (but also fixed tables as they often demarcate seating areas) AND it must be possible to show that the main user is a different PMC. For each sub-corridor, the PMC is then allocated to the main user. The figure below shows that the sub-passageway (which branches off from the main passageway) that exclusively to the concession area of Schiphol Commercial is allocated to PMC Concessions.

Overview 11: Example floor plan of lettable area



- Various types of users pass through Schiphol Plaza. These may be aviation-related passers-by such as passengers, people collecting or dropping off passengers or aviation staff, and non-aviation-related passers-by, such as travellers changing trains or transferring from train to bus, non-aviation staff, and people who have come to Plaza purely for shopping purposes. Insofar as these passers-by do not travel to Schiphol for an aviation-related purpose, the area for these passers-by cannot be allocated to aviation activities. Each year, the Schiphol Customer Insights department conducts research into the number of Plaza users and for what purpose they are staying there. The results of the survey (the Schiphol Plaza Profile and Behaviour survey) serve as the basis for the adjustment of the 'Schiphol Plaza central triangle'. The central triangle is initially allocated to Aviation in the Schiphol system. The initial allocation is subsequently adjusted (from Aviation to non-Aviation). This adjustment relates to the use of the Schiphol Plaza central triangle by users other than those of Aviation. All of the user groups stated above are categorised under Aviation or non-Aviation. This is done as follows: arriving and departing passengers and people dropping off and picking up passengers are allocated to Aviation; leisure and public

transport passengers are allocated to Non- Aviation. The percentage ratio between Aviation and Non Aviation is determined⁹ and the adjustment in square metres is calculated based on these categories.

- Plaza Monitor serves as the basis for the Schiphol Plaza Profile and Behaviour report. Plaza Monitor carries out six measurements each year. The measurements are spread across five days during each measurement period and are carried out on the same days and times (the times are spread across the day to obtain a representative picture of passers-by at Schiphol Plaza). Only visitors leaving Schiphol Plaza are approached. Interviews are therefore conducted at the Schiphol Plaza exits; i.e. the J. Dellaertplein exit, the exit to car park P1, the NS railway platforms and the stairway/lifts to the departure halls. Only departing passengers are interviewed at the stairway/lifts to the departure halls because they leave Schiphol Plaza from there. People dropping off passengers may also be walking through this area but are classified as 'non-target group' at that moment because they will later return to Schiphol Plaza and then depart via the car park, J. Dellaertplein or the NS railway station exits. Every third transient visitor is asked which group they belong to (Schiphol employee, leisure visitor, whether they are collecting or picking up someone, etc.), without asking them beforehand whether they wish to take part in the full survey. That question is asked once they have answered the first question. This means that only the first question in the questionnaire is relevant to the Schiphol Plaza Profile and Behaviour report. The other questions systematically help to map out the quality perception of Schiphol Plaza among the various target groups and in this context are not relevant. The survey is carried out each year and the same method is used for each measurement period.

The following applies for the 'Central Triangle Plaza' adjustment:

The actual Customer Insight counts for the most recent available calendar year at the reference date of 1 July preceding the first charge year are used for year 1 of the three-year charges period. No projections are available of trends in future Plaza visitor behaviour for years 2 and 3. In addition, no drivers are available that can predict developments in the future behaviour of Plaza visitors (for example, traffic and transport development does not provide insight into the behaviour of Non-Aviation Plaza visitors). For that reason, the average of the Customer Insight counts of the three most recent available calendar years at the reference date of 1 July preceding the first charge year is used for years 2 and 3 of the three-year charges period.

- The expedition and transport lanes are used by vehicles both to reach the Rental Terminal warehouses located on or in the immediate vicinity of the expedition and transport lanes and as an approach route to reach the goods filters. At the goods filters, all airport supplies are checked before they are allowed into security restricted areas, known as Security Restricted Area Critical Part (SRA-(CP). Use of the shipping and transport lane is established upon entering the expedition and transport lanes. For each lane, two full-day counts (representative of usage during the year) will take place prior to the triennial survey. The counts are conducted at the entrance to both lanes (with separate counts for each lane). Vehicle drivers are asked to state the purpose of their visit, as well as the nature of the cargo. All passages are given equal weight in the count, regardless of vehicle size. The results of the counts are allocated as follows:
 - Passages of the transport and expedition lanes for reaching the warehouses located on or in the immediate vicinity of the transport and expedition lanes are allocated to Rental Terminal.
 - Passages of the transport and expedition lanes for reaching the goods filters are allocated as follows: if the passage is for delivery to shops, hospitality etc., the passage is allocated to the PMC Concessions. If the passage is for stocking Rental Terminal spaces in the Terminal (other than the warehouses mentioned above), allocation is made to the PMC Rental Terminal. Other passages are not specifically for supplying concessionaires and tenants, but are necessary for

• ⁹The percentage of aviation-related personnel and the percentage of non-aviation related personnel are not differentiated in the Schiphol Plaza Profile and Behaviour survey; they collectively comprise the 'Schiphol workers' category. Based on historical insights, the same percentage ratio is assumed for this category as determined based on the other categories.

building management (for maintenance work, construction projects, etc). These passages are allocated to all users of the Terminal complex. The general terminal key is used for this (from the first year of the three-year charges period). This key is kept the same for calculating the adjustment of the transport and expedition lanes for years 2 and 3.

The results of this study (passage counts) form the basis for the expedition and transport lanes adjustment. These lanes are allocated to Non-Aviation in the Schiphol system. The initial allocation is subsequently adjusted (from Non-Aviation to Aviation). This charges period adjustment relates to the use of the expedition and transport lanes by users other than those of Non-Aviation.

The following applies to the expedition and transport lanes adjustment:

The actual passage counts of the most recent available calendar year at the reference date of 1 July preceding the first charge year are used for year 1 of the three-year charges period. No forecasts are available of future developments in use of the expedition and transport lanes for years 2 and 3. In addition, no drivers are available that can predict developments in the future use of the expedition and transport lanes (for instance, traffic and transport development provides no insight into the ratio of the use of the expedition and transport lanes). For that reason, the average of the passages of the three most recent available calendar years at the reference date of 1 July preceding the first charge year is used for year 2 and year 3 of the three-year charges period.

- Areas reserved for permanent use by Non-Aviation are allocated to Non-Aviation.
- The term lounges is used for two types of visitor areas at Schiphol: The visitor area located after Security Control or Passport Control (non-commercial and allocated to the PMC Aviation after deduction of use by Non-Aviation for activities such as retail and hospitality activities). The terminal also houses specific airline lounges which are leased commercially and allocated to the PMC Rental Terminal. In principle, Schiphol has no control over access to and use of these commercially leased spaces.
- The spaces under the piers (ground floor) are mostly leased (and not allocated to Aviation Operations) to airlines, handlers, cleaning companies, etc. These are the offices and business premises needed by airlines for the primary operational process of handling passengers and their baggage. These spaces can be accessed in various ways, either from inside the terminal, or from the perimeter roads and aprons (from outside), or from both sides.
- Public transport smart card points are arranged in clusters of two, each mounted on a small base plate. The surface area between the two base plates plus the remaining space in between (which is the same size as one base plate) is allocated to Non-Aviation, excluding the square metres taken up by the waiting area. People pass the public transport chip point without stopping (queuing occurs only very occasionally), therefore no waiting space is allocated. The NS Railways ticket machines are arranged in clusters. One metre of waiting area space is allocated per ticket machine. The surface areas of the clusters of the ticket machines plus the space allocated for waiting areas in front of the clusters are allocated to Non-Aviation.

Step 4

The costs per section are allocated to the various PMCs on the basis of the m² allocation key determined for each section.

The border separation facilities are allocated in full to Security.

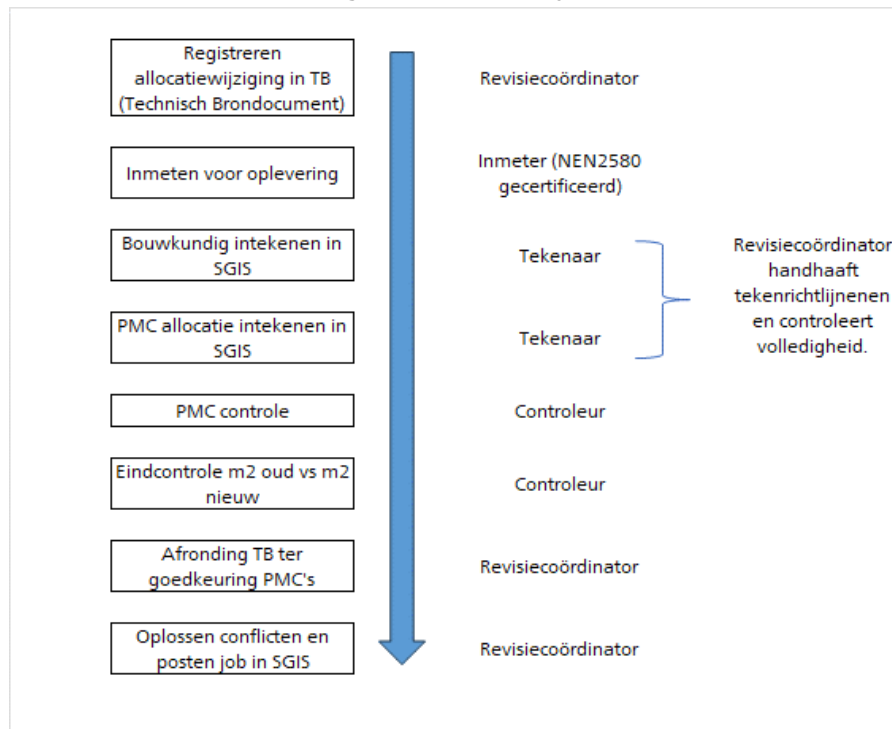
NB The costs of the Terminal complex taken into account here are exclusive of the underlying lands. The lands constitute a separate asset, which is recognised by the ASM/Asset Continuity department. These lands are allocated on the basis of actual use, whereby the land underneath the Terminal complex is allocated in accordance with the m² allocation key for the entire Terminal.

In the case of developments in the terminal complex linked to extension of the lettable floor area, the square metres are allocated to the PMCs on the basis of the realised plan. At the time the investment plan is prepared, space is reserved by both Aviation and Non-Aviation and subsequently allocated. Non-Aviation therefore pays for the space reserved even if the space is not yet being used as such by the PMC.

If in the existing situation a function ceases to be carried out from the terminal complex, the costs will be borne by the current PMC until such time as another PMC actually takes the space into operation or building envelopes for a project are installed. Temporary changes ('lending' Aviation square metres to Non-Aviation or vice versa) form an exception to the above allocation.

To ensure objectivity in usage-based allocation in PMC allocation, Schiphol uses a Technical Resource Document (TB) in the process. This summarises what a conversion involves and where it took place (supported by construction drawings and photos of the new situation). The TB also includes an overview of the old versus the new situation at the level of room number, use function, allocation to PMC(s) and area (as per NEN2580). This overview ensures that no area disappears or is added without justification and that all PMCs clearly understand which spaces are allocated to which PMC. All PMCs concerned must approve and sign the TB before it is finally processed and included in the allocation keys. There is also a monthly allocation meeting in which PMC representatives participate. Larger conversions in the Terminal are discussed at this meeting, as well as the (estimated and overall) effect on the PMC allocation. Two months prior to the photography on 1 July, walking tours of the Terminal are organised to which the same people involved in the allocation meetings are invited, and they look very specifically at the correspondence between the drawings per building section and floor and the actual situation on the ground. They also look at renovations, specifically if they are completed around July 1, and how they will be included in the photograph taken on 1 July. The findings of the walking tours can then be the subject of discussion in the allocation meetings. After the PMC allocation is completed on the basis of the 1 July photograph, all PMC representatives place their signature beneath the finalised PMC allocation for each individual year of the three-year charges period.

Overview 12 Process of setting M2 allocation key



4.3.2 Allocation of Terminal complex operating costs (excluding depreciation)

Note: Specific costs incurred for non-aviation activities in the Terminal complex, such as the costs of installing and cleaning advertising objects, are borne by the relevant Non-Aviation activity and are not part of this allocation.

The allocation principles for the various cost categories regarding the management of the Terminal are as follows:

Cleaning and the associated personnel costs (overhead of the relevant department)

Costs are allocated per section floor to the actual 'user' of the cleaning activity. The allocation is based on the m² allocation of a building section. This allocation is first reduced by the number of square metres allocated to the shops and offices (excluding the allocated toilets and passageways), since the costs of cleaning these areas are paid directly by the user and are therefore not part of the costs to be allocated. Cleaning costs are available per area (including communal areas such as passageways and stairwells). Communal areas are allocated to all the PMCs using these areas, even if they clean their own areas themselves. The costs of cleaning communal areas are allocated in accordance with the original total m² allocation per section floor, without taking account of the areas cleaned by the users themselves.

Costs of upkeep (management: monitoring, maintenance and modifications) and the associated personnel costs (departmental overheads):

Costs are allocated per section floor to the actual 'user', based on the m² allocation per section of the building.

Costs of energy supply and transmission (gas and electricity):

Costs are allocated per section of the building to the actual 'user' of the energy supply. The actual costs of energy consumption and transport per section are allocated to the PMCs on the basis of the m² allocation per section and weighting factors. The weighting factors are based on the energy intensity of the various functional areas in a PMC (for a further explanation, see the detailed description of internal invoicing D18 OU Aviation).

Costs of water supply and transport:

The costs per section of the building are allocated on the basis of the m² allocation per section of the terminal, after eliminating the PMCs that do not use water (Security, Parking & Mobility Services, Premium Services and Media).

Other personnel costs and other costs:

Costs are allocated on the basis of the m² allocation key for the entire Terminal building. This means that the costs are the same for each m² of the entire Terminal, irrespective of the activity for which these m² are used.

Purification costs and sewerage charges are allocated on the basis of an allocation key applied to water.

4.3.3 Allocation of security costs

Within security, a distinction can be made between border passage and security activities respectively. All border passage costs are charged to the PMC Security. Airport Security must comply with detailed European and national laws and regulations

The numbers of the European regulations currently in force are:

- EU Regulation 300/2008 (framework regulation)
- 2015/1998 (implementing regulation)
- EU Commission Decision C (2015)1998

The seriousness of the mandatory security measures depends, among other things, on the designated area status. The airport grounds are divided into a landside and an airside area. This can be summarised as follows:

Overview 13: Schematic representation of airport grounds

Landzijdig	Openbaar		
	Bedrijfsbeveiligd		
Luchtzijdig	Beschermd	Beperkt toegankelijk gebied	SRA
			SRA CP
	Controlled gebied		

The public and secured areas are located on landside. The public areas (Schiphol Plaza, for instance) are neither protected nor secured; security measures are in place here, but in principle everyone has access. A Schiphol pass is not required in these areas.

A secured area is an area for which specific security or access facilities are provided. In principle, this area is accessible to everyone, depending on the access policy imposed by the owner of the building or area/grounds (such as the staff parking area and the Schiphol building).

On the airside, restricted access areas (Security Restricted Area and Security Restricted Area Critical Part) and controlled (controlled) areas have been set up for security reasons. These are both 'protected areas'. Only passengers and employees of organisations carrying out work in the protected area in question have access to these areas, for example the lounges, piers and apron. Access and/or security control measures are implemented here. Security Restricted Area and Security Restricted Area Critical Part areas are further divided into sub-areas, such as the baggage basement and the apron. The difference between a Controlled Area and a Security Restricted Area (Critical Part) is that in addition to access control (e.g. turnstiles), security checks (e.g. baggage checks) are carried out when entering Security Restricted Area and Security Restricted Area Critical Part.

A certain percentage of security checks are required to be performed in security-restricted areas (to be determined by the government). The percentage required in Security Restricted Area Critical Part is 100%. Some areas have to be Security Restricted Area Critical Part (pax waiting area after screening, immediate area of aircraft, area where screened hold baggage is located). Within the Security Restricted Area, parts are designated as Security Restricted Area Critical Parts. This therefore requires a second security check. For reasons of efficiency, Schiphol has opted for Security Restricted Area Critical Part in all areas where at least Security Restricted Area is required.

The security of non-Security Restricted Area Critical Part areas serves a clear business security purpose besides security, namely the continuity of business operations. The security costs for these areas are allocated to the various PMCs on the basis of actual use:

Security for public areas:

- The costs of specific measures are passed on to users (e.g. Plaza retail security service, internally invoiced to Schiphol Commercial).
- Other measures mainly focused on crime control: reading images from GMI cameras at the Security Control Centre, mobile surveillance and night closure Plaza/ NS station, Transport Street, Arrivals and Departures halls. Costs are allocated on the basis of the m² allocation key for the entire terminal building.

4.3.4 Allocation of landside infrastructure

The landside infrastructure key allocates the operating costs of the landside infrastructure of the publicly accessible part of the Schiphol site to the various users. This includes all public roads on the Schiphol grounds, with the associated landscaping, public lighting and sewerage system.

This allocation covers a wide range of costs, such as personnel costs and the costs of external staff, depreciation and maintenance costs of the road system, subcontracting costs, including the costs of landside bus transport and landside cleaning activities. The landside infrastructure also includes the green strips belonging to the road system. Specific landscaping around buildings forms part of the relevant building and therefore does not fall under the allocation.

The publicly accessible part of the road system at the Schiphol site is used by the Aviation, Real Estate and Parking & Mobility Services PMCs. Aviation for passengers boarding and disembarking on the (frontage) roads, Schiphol Commercial for vehicles going to and from Schiphol Commercial buildings (office and cargo buildings) and Parking for cars parking at Schiphol.

Directly attributable costs, such as the deployment of traffic controllers for the arrival and departure halls, are directly allocated to the relevant PMC (in this case Aviation). For costs not directly attributable, it is important to determine the usage per PMC in order to arrive at a correct allocation of operating costs. These operating costs consist mainly of three components, namely:

- Depreciation costs;
- General costs (personnel costs/maintenance/cleaning)
- Landscaping
- Landside bus transport

As usage and the users (PMCs) vary from one area to another, the road system has been divided into zones with the guiding principle being to accommodate as few PMCs as possible in one zone. Because the function of the various areas differs, this is quite possible, which simplifies the allocation of the three cost components based on use(s).

The following eight areas on the publicly accessible part of the Schiphol site are thereby distinguished, also forming the allocation of the first cost component (depreciation costs).

Depreciation costs

Zone 1 Centre North

Basic allocation distribution: To arrive at the use of Aviation, data from passenger surveys are used. Since it is known how many passengers Schiphol processes per year; what type of transport they use to get to and from the airport and also the average size of a travel group, it is possible to approximate how many vehicles are used to take passengers to and from the airport. For the Parking PMC, data from entry movements of car parks in the city centre (North) area is used. This can also be used to determine the volume of transport movements. Finally, data are used from drive-in movements at parking facilities of the Schiphol Commercial offices and hotels in the city centre area, which also allows the number of transport movements for that PMC to be determined.

The infrastructure of Zone 1 is also used by 'public transport transfer passengers', i.e. travellers for whom Schiphol is neither origin nor destination and who are changing over from bus to bus or from bus to train or vice versa. Information on the number of public transport transfer passengers (travellers for whom Schiphol is neither origin nor destination) changing from bus to bus or from bus to train or vice versa is available in the report of the Schiphol Multimodal Hub Network Study (netwerkstudie Multimodale Knoop Schiphol) (date of publication 3 July 2017). The number of such passengers shown is per normative peak hour. The number of these passengers stated above is reduced by the number of passengers changing to or from a landside bus (Sh/Noord/Oost and SH Zuid/Rijk). These landside buses transport passengers on the Schiphol grounds and are not included in the number of passengers for whom Schiphol is neither origin nor destination. The normative peak hour was then converted into an annual volume.

The calculation is as follows: 2,116 (number of passengers in the normative peak hour adjusted for transfer to landside buses for 2025 – interpolated from 2017 and 2030 data) *8 peak hours per day * 5 working days per week * 52 weeks per year=4,401,280. This final outcome is divided by the travelling population of 2.0 = 2,200,640 traffic movements that are allocable to use of the infrastructure in Zone 1 by public transport transfer passengers. The adjustment of 2,200,640 traffic movements is apportioned equally to PMC Parking and PMC Real Estate. The final outcome is applied for each of the three years of the charges period.

For Zones 2 to 7 (Centre South, South East, East, North East, North and North West), the basis for allocation is 100% Non-Aviation.

Zone 8 Buitenveldert corridor

This area is located between Zone 1 and Zone 6. The basic allocation is mixed use by Aviation and Non Aviation and is based on a weighted average of the bases for Zones 1 and 6.

General costs

General costs consist of maintenance costs, personnel costs and cleaning. Allocation of maintenance/personnel/cleaning is based on historical acquisition value per object subject to registration.

Green costs

The allocation of green space is based on the number of green objects per Zone involving green space costs. Green objects are allocated to their primary user, after which an allocation key is determined.

Bus transport

The cost of the landside bus transport concession is shared through a separate key. Since all three PMCs use this service, the basis is as follows: the 12 different bus routes that make up the landside bus transport are used mainly to get from the city centre to parking locations and buildings (and vice versa). This is used to calculate the number of lines using a given zone and the frequency with which these lines run at different times of the day. The intensity per zone is calculated on this basis, and the bus transport key is then created.

Three allocation keys are determined on the basis of the steps described above. They are as follows:

1. Keys for depreciation: 8 unique keys per Zone (Zones 1 to 8);
2. General costs key: for overheads; staff/maintenance/cleaning
3. General green costs key
4. Bus transport key

4.3.5 Cost allocation for central staff departments

By definition, central staff departments work for the entire group and not for individual PMCs. A specific allocation key is thus created for a number of specific cost components. These are:

Central HR:

Allocation key is determined based on each PMC's share of the employee expenses.

HR Staff Facility management, premises costs

The allocation key is determined on the basis of the square metres of office space used by each department, and subsequently on the basis of the allocation from the departments to PMCs.

HR Staff Facility management, other costs

Allocation key is determined on the basis of share of employee expenses per PMC. No costs are allocated to the Regional Airports PMC, as the Facilities Department does not work for these elements.

Insurance costs

The allocation key is determined on the basis of the reconstruction value of the premises insured and the user of these premises. Main shared objects are the Terminal complex (allocation based on m2 distribution of the entire Terminal complex) and landside infrastructure (allocation of objects based on landside infrastructure). The costs for cover for trading losses due to terrorism are allocated based on the allocation of revenue per PMC.

Pier A project

The allocation is determined once for the duration of the charges period (2025-2027) based on pre-calculation of the assets to be delivered from the Pier A project and projects necessary for its benefit.

Based on future use of the assets, an allocation across the PMCs is calculated (in line with the rules of the Allocation System). The key for the pier as a whole is calculated by a weighted average of all planned assets.

Schiphol International Staff Department:

All costs are allocated to PMC 404 Foreign Participations.

The remaining costs in OU staff and group costs concern departments such as Management Board, Supervisory Board and departments working for the company as a whole, such as Corporate Legal, Risk & Audit, Corporate Affairs, Finance, Strategy & Airport Planning, Procurement & Contracting.

The various PMCs to which the costs of these central staff departments have to be allocated all have different characteristics, and all PMCs use the services of these central staff departments in different ways. Given these differences in the use of central staff departments' services, it is not possible for the 'remaining' central staff departments and group cost centres/cost categories to be allocated directly (or as directly as possible) on the basis of a uniform allocation key. Accordingly, these cost centres/cost categories are allocated on the basis of the share of the costs already allocated in the total costs, as prescribed by Section 29(12)(b) of the Amsterdam Airport Schiphol Operation Decree. In this context, the key is based on the cost allocation to individual PMCs after internal invoicing and allocation.

4.3.6 ACM regulatory costs

With effect from 2015, the ACM passes on its costs to market organisations on the basis of the 'Decree on passing on ACM costs' and the Regulation on passing on ACM costs to Schiphol will include an estimate of these costs in the consultation budget.

The estimate for the years of the charges period will be based on the average of the actual costs invoiced in the three most recent full years preceding the charges period and will apply for the first year of the airport charges proposal. These costs are adjusted for the three years of the charges period in line with the annual CPI as included in the Central Economic Plan (published in the first quarter of the year preceding the three-year charges period). The costs are accounted for in cost centre 27000 A-Aviation Other and are allocated using allocation key A7b.

4.4 Details of revenue allocation

Airport charges are the main source of income from aviation activities. For the various services, RSG applies the following revenue categories, which form part of the airport charges:

- aircraft take-off and landing fees;
- aircraft parking fees;
- fee per passenger for facilities used for general aviation activities;
- fee per passenger for facilities used for security activities;

Airport charges for take-off and landing are differentiated according to aircraft weight, aircraft noise production, nitrogen emissions, type of flight, handling (connected or disconnected) and time.

Parking fees are based on aircraft weight and duration. Fees per passenger are differentiated according to departing local passengers and transfer passengers.

Airport charges are set and published in the 'Schiphol Charges and Conditions'.

In addition to airport charges, there are other sources of income that directly relate to aviation activities; these activities are defined in the Amsterdam Airport Schiphol Operation Decree.

The revenue from the above activities is directly allocated in full to aviation and security activities.

In accordance with Section 8.25d (1) and (2), Schiphol sets its charges and conditions for aviation and security activities for the next three-year period once every three years. The charges may vary per year during the three-year period. Charges are calculated based on the allowed cost for a calendar year. New charges take effect from 1 April to 31 March or 1 November to 31 October. Charges are set to cover the allowable cost level in the relevant calendar year from January to December.

Calculated example if new charges from 1 April: budgeted revenue from 1 January to 31 March (based on the former charges) is deducted from the allowed cost level for the whole calendar year to then calculate the charges for 1 April to 31 December based on the remainder. These charges then continue until 31 March of the following year.

In accordance with Section 8.25d (4) Schiphol will set adjusted charges annually based on the charges referred to in Section 8.25d (1) or Section 8.25db as determined for the year concerned. The adjustment concerns one or more of the separate settlements owed by Schiphol to users referred to in Section 8.25dg.

In accordance with Section 8.25d (5) Schiphol may determine adjusted charges annually on the basis of the charges referred to in Section 8.25d (1) or Section 8.25db as determined for the year concerned. The adjustment concerns one or more of the separate settlements owed by users to Schiphol referred to in Section 8.25dg.

Subsidies allocable to aviation activities are allocated to aviation activities. This concerns subsidies directly related to investments and other operating costs in respect of aviation activities. This allocation principle also applies to subsidies obtained in the form of a reduction of the corporate income tax due. Where the amounts are known, they are allocated at the time of the ex ante costing. Unbudgeted but realised amounts are included in the settlement, insofar as there is a statutory basis for settlement (pursuant to art. 8.25dg Wlv) .

Revenue recognition in the external financial statements is subject to IFRS 15, Revenue from contracts with customers. Budgeted revenue for the three separate years of the consultation is recognised in the same way. This also applies to recognition after the end of the financial year for realised revenue in the financial statements.

Revenue arises from the following transactions and events:

Sale of goods. This category does not apply to PMC Aviation and PMC Security.

Provision of services. In the case of PMC Aviation, this relates mainly to income from airport charges as set out in Section 2 (1a) to (c) of the Schiphol Airport Operation Decree for aircraft take-off and landing, aircraft parking and the handling of passengers and their baggage. Revenue is recognised when the service is provided to the customer.

In the case of PMC Security, this relates mainly to income from airport charges as set out in Section 2(1d) of the Schiphol Airport Operation Decree for the performance of civil aviation security, including border control. Revenue associated with these services is recognised in the income statement at the time the service is provided to the customer:

This means, specifically, that the revenue for the calendar year is the actual traffic and transport during the year multiplied by the charge set for the calendar year concerned as a result of the consultation process. This of course includes the settlements from previous financial years, as shown in Section 12 of the Schiphol Airport Operation Decree.

To reliably estimate the result of a transaction, RSG must have reached agreement with the other party on at least the following points:

- The enforceable rights of each party regarding the services to be provided and received by the parties respectively
- The remuneration for the services
- The manner in which reimbursement will take place and the terms of payment.

Third-party use of assets other than rental of real estate: at PMC Aviation, the income from concessions for facilities such as fuel supply falls under this category as shown in section 2 (2a) of the Schiphol Airport Operation Decree.

- Revenue from concessions including fuel supply is recognised when the service is provided to the customer.

4.5 Conformity with the Aviation Act

The Allocation System, as described above in terms of method and principles, has been set up in such a way that it meets the statutory requirements of market conformity, proportionality and integrity.

Market conformity

The requirement of market conformity is fulfilled because all the property, plant and equipment in use for aviation activities are carried at historical cost. In addition, for Schiphol market conformity means that activities not related to aviation and which are also offered to third parties are carried at the market price. Furthermore, the revenues from all the activities that are directly related to aviation activities are allocated to aviation activities. The criterion for this direct relationship is that the relevant facilities or services are necessary for users and no substitutes are available for these facilities or services (notes to Section 2 of the Amsterdam Airport Schiphol Operation Decree).

Proportionality

Allocation keys are determined on the basis of a logical unit of measurement used to determine actual use. If one single unit of measurement in itself inadequately reflects actual use, additional units of measurement are used to determine the allocation key. This method guarantees that the costs of shared operating assets are allocated to aviation activities in proportion to the actual use of those activities.

Integrity

The allocation method applied ensures a complete allocation of all the costs of operating assets (including property, plant and equipment) that are incurred for aviation activities. This is guaranteed first of all by the internal invoicing system – where necessary – and the allocation of all the costs and revenues. Furthermore, RSG's financial accounting organisation is structured so that it verifiably meets the applicable corporate rules and reporting standards, including those regarding correctness and completeness.

5 Financial accounting organisation

This section contains various references to RSG's Accounting Manual. The description of the Allocation System is based on the version dated December 2022, including annual adjustments made subsequently as a result of changes to IFRS.

Principles from the Accounting Manual that are relevant to the Allocation System are included.

5.1 General accounting policies

RSG is a public limited company (naamloze vennootschap) incorporated under Dutch law and is therefore subject to the obligations of Book 2 of the Dutch Civil Code. Under Section 2:10 of the Dutch Civil Code, the Management Board of RSG is obliged to keep accounts of the financial position of the entity and everything concerning the legal entity's activities in accordance with the requirements arising from these activities, and to keep such records, documents and other data carriers necessary to enable all the legal entity's rights and obligations to be ascertained at all times. Furthermore, RSG is obliged to prepare financial statements. From 2005, RSG is obliged to prepare its consolidated financial statements in accordance with International Financial Reporting Standards (IFRS), to the extent adopted by the EU.

The company financial statements are prepared in accordance with the statutory provisions of Title 2, Book 9 of the Dutch Civil Code. In doing so, RSG uses the option in Section 2:362(8) of the Dutch Civil Code to prepare the company financial statements in accordance with the accounting policies applied to the consolidated financial statements.

RSG's financial reporting is based on this statutory framework, and on applicable national and international financial reporting standards. RSG's financial accounting organisation and its corresponding system of internal control measures are structured so as to ensure the timely, complete and correct recognition of all financial transactions.

The main principles which RSG applies in its financial reporting are the principles of allocation and causality, consistent basis and continuity (see also section 4.2.2 in this respect).

RSG's accounting policies are set out in its Accounting Manual. The following paragraph describes the main stipulations with regard to property, plant and equipment, depreciation and provisions.

The system for allocating the costs and revenues of aviation activities is entirely in line with the existing ledger and the policies applicable in that respect. Allocation is based on the same set of costs and revenues used – via the ledger – in the preparation of the financial statements, and as such is subject to internal and external audits.

Where the applicable accounting policies of the external financial statements are inconsistent with conditions explicitly included in the Aviation Act, the Aviation Act prevails in the determination of charges and the recognition of these charges.

Additional financial and quantitative information (relevant volumes) is provided by separate measuring systems, such as personnel records and m² records. These source systems are an integral part of RSG's administrative organisation and thus its internal control measures. As part of the audit of segment information, the relevant data for allocation (based on the risk analysis and audit approach of the chartered accountant) as recorded in these source systems may also be subject to audit by the external auditor.

Periodic administrative closures form the basis for both the annual financial reporting and the Regulatory Accounts as referred to in Section 30 of the Schiphol Airport Operation Decree (see below under section 5.4 of this document). This means that RSG's financial annual report and the Regulatory Accounts are prepared by the same accounting organisation, with a number of memorandum adjustments additionally applying specifically to the Regulatory Accounts.

5.2 Specific policies

5.2.1 Property, plant and equipment and depreciation

Property, plant and equipment and depreciation are recognised in accordance with IAS 16, Property, Plant & Equipment.

Capitalisation

An item of property, plant and equipment is recognised as an asset if all the following conditions are met:

- it is likely that the future economic benefit with regard to the asset will accrue to RSG; and
- beneficial ownership and actual possession exist, and the cost of the asset for RSG can be measured reliably;
- the cost of the full asset equals or exceeds EUR 20,000.

In addition to the general principle, IFRS states that for expenditure after initial investment, the capitalisation criterion is that there must be at least maintenance of (remaining) performance. An additional criterion is that property, plant and equipment has to be recognised in the statement of financial position in case of beneficial ownership exists. This may be the case if legal ownership does not exist but if the economic benefits accrue to RSG to a significant degree and therefore actual possession exists. Whether there is beneficial ownership is therefore decisive.

Depreciation

Depreciation has to be applied to property, plant and equipment insofar as the asset is subject to technical or economic wear and tear. It is not permitted to forego depreciation on the grounds that the value of the relevant assets has increased. The depreciation period, being the period within which a non-current asset is depreciated, is the asset's expected useful life. The expected useful life is the technical or economic life of the asset, whichever is the shorter. The amount of the depreciation has to be determined systematically so that an asset or a group of similar assets will be written down to the estimated (average) residual value at the end of the expected useful life. RSG applies the straight-line depreciation method, whereby all property, plant and equipment is subject to depreciation, with the exception of goodwill, land, property investments and property, plant and equipment under construction or development.

Depreciation of an asset begins at the time the asset is taken into operation, i.e. when the asset is on site and in a condition that it is ready for operation in the manner intended by management. In Schiphol terminology, that is from the time of operational commissioning. This is in line with Section 29 (5) of the Schiphol Airport Operation Decree, which states that property, plant and equipment shall be used solely for aviation activities once it is taken into operation for that purpose. At that point, the asset is added to the asset register and depreciation starts from the beginning of the following month. Depreciation ends when the last depreciation period has expired, or earlier in case of divestment before the end of the useful life.

If the asset is to be taken out of service in the future, the straight-line depreciation is adjusted over the remaining part of the useful life. On immediate decommissioning of aviation-related assets, depreciation ceases and the remaining carrying amount at that time is included in the settlement in accordance with the rules of the Schiphol Airport Operation Decree. This disposal is part of the business case of the relevant investment decision. Property, plant and equipment acquired as a financial lease is depreciated in conformity with identical assets owned by the

company itself. The depreciation period may be shorter if the lease term is shorter, if it cannot be extended and if ownership will not be obtained.

In the fixed asset records, the assets are grouped into asset categories. In Oracle Cloud, a distinction is made between Major and Minor Categories linked to a standard depreciation period set in advance by the Capital Lifecycle Navigator and Asset Control.

This depreciation period is a guideline to be followed in principle and may only be deviated from if it can be justifiably demonstrated that it deviates from our guidelines. In principle, these standard depreciation periods should be in accordance with the expected useful life of the assets of the relevant category. However, it may happen in practice that a deviation from the standard is desirable on account of the expected useful life of a specific asset. A decision to deviate may only be taken in consultation with the Group Control department, based on a written substantiation of the necessity to deviate.

The reasons for deviating from the standard depreciation period are as follows (exhaustive list):

- Components of an asset are delivered after the main asset has been put into use. As a result, the capitalisation of these components takes place at a later stage than the capitalisation of the main asset. The main asset has been capitalised on the basis of the standard depreciation period; assets that are capitalised afterwards are given the same end date and therefore have a shorter useful life. Subsequent expenditure may relate to replacement or expansion investments.
- Extension of the useful life by upgrading the asset through investment.
- During the depreciation period, the technical life proves to be shorter than the useful life as estimated at the time the asset was taken into operation.
- Adjustment remaining useful life due to expected future investments. For example, if it is known that the asset will be disposed of in a number of years, the (normally longer) useful life will be shortened in accordance with the date of disposal (IFRS).
- Lease of existing assets – remainder of term until end of normal useful life.
- The main category 'Other Property, plant and equipment' includes the subcategory 'Other assets'. The Accounting Manual sets the standard useful life for this subgroup at 15 years. It may be that a specific asset within this category is assigned a different useful life, because the economic or technical life – whichever is shorter – differs from this standard term.

Given the dynamic nature of the aviation industry and the capital-intensive nature of RSG, an annual evaluation of the standard useful life and residual value is needed. The Finance function is responsible for carrying out this evaluation. A change in economic life may result in Group Control adjusting the guideline for the standard depreciation period and/or the residual value. Recognition of the above in the accounts is tested against the available IFRS options.

Appendix 1.1 contains an overview of the standard depreciation periods for property, plant and equipment for aviation activities. RSG does not apply any average useful life but uses a single useful life per asset.

In conformity with the IFRS guidelines, depreciation is adjusted prospectively if the predetermined useful life no longer applies. A decision to this effect will be taken in coordination with Group Control based on the actual/foreseeable business situation. Group Control coordinates with the auditor for this purpose and in the event of major impact¹⁰, the matter is submitted to the Schiphol Management Board. The reasons for this may vary: examples are changes in market circumstances, environmental conditions or other legal conditions. Such a decision is taken in accordance with the actual circumstances and tested against the available IFRS options.

¹⁰ Major impact cannot be directly expressed in euros and in any case does not concern one or a few individual asset(s).

If the depreciation period is altered, no changes are made to the historical depreciation but future depreciation is adjusted. An extension or shortening of the depreciation period of assets does not entail any revaluation or downward value adjustment of the property, plant and equipment concerned.

5.2.2 Provisions

Provisions are recognised in accordance with IAS 37, Provisions, Contingent Liabilities and Contingent Assets.

Inclusion of a provision

A provision is only included in the statement of financial position if the following conditions are met:

- RSG has an existing liability (legally enforceable or actual) as a result of an event in the past; and
- the settlement of that liability will probably require an outflow of resources; and
- a reliable estimate can be made of the extent of the liability.

Contingent liabilities are not included in the statement of financial position and are only mentioned in the explanatory notes, provided that the liability will probably result in an outflow of resources.

Measurement

The amount included as a provision should be the closest estimate of the expenditure required to settle the existing liability on the statement of financial position date. The closest estimate is the amount which RSG would reasonably have to pay in order to settle the liability. In order for provisions to reflect the closest estimate at all times, they have to be assessed on every statement of financial position date on the basis of the most recent information available. Where necessary, the provision is adjusted accordingly.

Provisions are included at the discounted value of the expected expenditure required in order to settle the liability. Discounting only takes place if the time value is material. The discount rate applied in this respect is based on the current market interest rate.

Use of a provision

A provision can only be used in respect of the expenditure for which the provision was originally included.

5.2.3 Project activities and timesheets

Within Schiphol, project-related activities are performed at many departments (see figure below).

The ability to capitalise project-related hours of employees is based on a review of the relevant function by the Group Control department. There are large variations between the above business units and departments, ranging from almost full performance of project-related work to project-related work as one of the department's activities.

The hours associated with project-related work are accounted for in the projects using timesheets. Project staff record the hours worked on a project in the timesheet registration system each day, after which they are submitted to a Supervisor for approval. The Supervisor is generally the hierarchical or functional manager of the employee concerned. Only approved hours are then multiplied in the administrative system by a set cost per hour, after which the costs are booked in the project accounts.

A distinction is made between internal and external project staff. For external project staff, the hourly rate at which they are actually hired is the cost price. For internal project staff, an hourly rate is based on a pre-calculated costing per position rather than per individual employee.

The following principles apply to the costing of internal project staff:

- Employees who register hours are assigned to similar positions;
- A cost calculation is made for each position, resulting in an hourly rate for each position; Examples of positions include: junior, middle and senior project managers and certain specialist positions working on projects, such as project management support staff and developers.

Several extremes exist for determining the hourly rate: an integral approach where the total overhead is included as a surcharge in the hourly rate in addition to staff costs, or alternatively, the direct cost method where only the direct staff costs of the staff member in question are included in the hourly rate.

For departments that perform almost exclusively project-related work and where the hourly rate has a more integral approach, the hourly rate is determined as follows:

- The main costs included in the cost price are the direct personnel costs of the employees who register hours (this concerns salaries, social security contributions, pension costs as well as commuting and training costs).
- There is also a surcharge of overhead to cover indirect costs. Indirect costs consist of:
 - The cost of management and staff involved in project activities who cannot reasonably record this work by individual project, such as support staff working for a large group of projects;
 - Departmental costs and other indirect costs such as consultancy fees and membership fees;

For departments that perform other work in addition to project-related work and where the hourly rate has a more direct cost approach, the hourly rate is determined as follows:

- The costs included in the cost price are the direct personnel costs of the employees who register hours (this concerns salaries, social security contributions, pension costs as well as commuting and training costs)
- There are no surcharges on the rate for overhead and indirect costs.

In both cost calculations described above, the maximum amount of hours the employees in the position could make on projects (so-called maximum billable hours) is made for each position is estimated. This takes account of potential unavailability due to:

- Fixed holidays, leave, roster-free days and average sickness rate
- Hours to be spent by the employee on education, training, work consultations and some ancillary activities (such as Works Council membership). These hours may vary per department as well as per similar project officers.

The exact elaboration may differ per business unit from what is described above, as long as the above basic principles are met. The determining factor is the characteristics of the organisational unit, assessing the extent to which it is reasonable to include overheads and consultancy costs in the hourly rate. The table below shows how the hourly rate is determined at the relevant business units. This is the situation at the time of describing TS (November 2023). It may be the case that hour registration is introduced at more organisational units during the charges period.

Overview 14: Project activity and timesheets

	Schiphol Projects	IT&D	Other *)
Basic principle: direct personnel costs of employees who register hours (salary, social charges, pension, commuting expenses, training costs)	Yes	Yes	Yes
Surcharge for overhead and management hours in charge	Yes	Yes	No
Surcharge for departmental costs and other indirect costs in charge	Yes	No	No

Allocation system 25-27 aviation activities Royal Schiphol Group at Schiphol Airport

	Schiphol Projects	IT&D	Other *)
Surcharge for non-reimbursable hours	Yes	Yes	Yes
Result via internal invoice or allocation	Internal invoicing	Allocation	Allocation

See also the descriptions of internal invoices (Appendix 3) and allocations (Appendix 4) of the business units listed above.

*) Other includes employees who register hours at Asset Management (e.g. DDA, AC, DEV), CEC, Pier A project, Finance (e.g. senior project control), Security, AO&AP and Business Platform Commercial.

5.3 Planning & Control cycle

Schiphol's Planning & Control cycle is included in Schiphol's process schedule under management processes, and can be divided into the sub-processes Strategic Plan, Business Plan, Budget and Annual Forecast. Monthly financial closing takes place for amounts realised over the previous month. Preparation of the Annual Forecast takes place quarterly and is combined with the Performance Review discussions that focus on the financial results achieved compared to the Budget

5.3.1 Cost estimate: Strategic Plan, Business Plan and Budget/Annual Forecast

The purpose of the Strategic Plan sub-process is to prepare a multi-year plan for reassessing RSG's mission, vision and strategy. The Strategic Plan concerns the direction in the long-term, focusing on four pillars: quality of network, quality of life, quality of work and quality of service. The long-term direction is supported by long-term ambitions and goals, which are formulated in the form of Top Performance Indicators (TPIs).

The Business Plan is a translation of the Strategy into a financial elaboration for at least three years. This Business Plan is based on at least three years of bottom-up planning, taking account of key business decisions and drivers. The Business Plan planning process takes place for all Business Areas in the first three quarters of the year prior to the three-year charges period. This Business Plan serves as the basis for the consultation budget for the three-year charges period. This section looks at the Business Plan process in more detail.

Prior to preparing the Business Plan, the RSG Management Board provides guidelines (frameworks, standards, ratios) to the management of the organisational units. These guidelines include the following topics:

1. Priorities in the Business Plan: The Management Board determines key priorities to guide the development of the Business Plan. For instance, regarding the operational and integrated capacity plan. As a guideline, the Board states that operational actions have to be developed and implemented to accommodate expected demand.
2. Dilemmas: The Management Board provides direction on specific dilemmas. These are dilemmas reported by management at a previous stage. For example, the maximum threshold for CAPEX investments in the Business Plan period.
3. Frameworks, standards and ratios regarding the Top Performance Indicators (TPIs) (set by the Supervisory Board), but also regarding internal and external staff cost development and financial key parameters, including CAPEX, OPEX and financing ratios. These frameworks, standards and ratios are usually defined in the form of bandwidths. RSG shareholders specify a standard (lower limit) regarding the average annual return on equity.

During several challenge sessions by Management Board, Finance and the management teams, the outcomes are tested against the frameworks and standards as included in the guidelines belonging to the Business Plan process. The challenge sessions focus on a broader discussion than simply deviations from the set frameworks. The development of OPEX and CAPEX compared to the previous period, previous plan and successive plan years is explained in detail. Choices to be made are explained and if choices lead to failure to achieve strategic objectives, this is an issue for discussion. The Management Board has the overriding ability and responsibility to deploy the right tools to steer business plans in the expected direction towards further realisation.

The Management Board can communicate cost targets to management. Management then has to further refine these targets independently. Finance monitors whether cost targets are actually reflected in the Business Plan figures. These cost targets are a tool that can be used even if all targets are met. Determining the final budget margin is continuously a trade-off between being able to achieve strategic goals and the financial perspective, while ensuring that investments and cost development are justifiable from a strategic and commercial point of view.

The Business Plan is then approved by the SB in the summer.

The Business Plan will be used as the basis for the three-year charges period. This includes the (main) cost types that are also specified and analysed in the IATA template accompanying the consultation. An explanation of the (main) cost types and how they are determined as a basis for the years of the Business Plan is provided below. See the text at the bottom of this list for the adjustments to years 1 to 3 of the Business Plan made for the purpose of the consultation budget.

1. Personnel costs

Personnel costs for the years of the charges period are adjusted for CLA developments and social charges. These adjustments are determined at RSG level on the basis of current collective bargaining agreements and Management Board frameworks relating to wage development. Relevant bodies (such as the pension fund) are requested to provide information on contribution trends with respect to changes to social charges. If no CLA agreements have yet been made for certain charge years, the CLA development and development in social charges are determined on the basis of the key figures '*CLA wage market sector*' and '*social charges for employers*' (as included in the Central Economic Plan and published in the first quarter of the year prior to the three-year charges period).

The number of staff to be deployed is determined during the Tactical Plan process by the Management Board of the department concerned on the basis of the standards and frameworks provided by the Schiphol Management Board for each separate year of the charges period (as well as the year preceding the charges period).

2. Depreciation costs

The depreciation costs of the existing assets are determined for the three years of the charges period on the basis of the historical costs recorded in the assets register. The depreciation cost per year is determined based on historical cost. These assets change as follows: planned capitalisations according to the Aviation Development Plan are included in the determination of depreciation costs.

3. Maintenance costs

Maintenance costs are set for the three years of the charges period based on contractual agreements with the main contractors on indexation. If contracts have not yet been concluded for all years, the most recent year is taken as the basis. This base year is adjusted based on market-specific indices. For main contract maintenance, BDB indices are used, with Terminal and Baggage maintenance using the 'KO' (Office Buildings Maintenance) BDB index and Airside and Landside maintenance using the 'GWW' (Ground, Road, Hydraulic Engineering Maintenance) BDB index. For year 1 of the charges period (2025), this uses the change of January 2024 versus January 2023. For charge years 2 and 3 (2026 and 2027 respectively), the same percentage increase or decrease is assumed from year to year.

The amount of maintenance work is determined for baggage assets based on the Multi-Year Maintenance Plan. For the other areas (Main contractors MC2019), the amount of maintenance work is determined based on standard lists (and number of assets). Performance guidelines have been agreed. Depending on these standards and the quality of the assets, MC determines whether maintenance work is needed.

4. Utility Services

Utility services are largely procured in advance based on contractual arrangements with the external parties for the 3 years of the charges period. This sets the charge for Aviation, which will be different in each of the three years. The estimated use of the product serves as the basis. This base is adjusted for years 1, 2 and 3 of the charges period with the asset trends of declining OUs. The developments are included in RSG's investment portfolio, which has been approved by the Management Board.

5. Insurance costs

The insurance cost of the year prior to year 1 of the Business Plan is taken as the base. This base is adjusted for the years of the charges period using the expertise of the insurers. Insurance costs are broken down into costs directly attributable to users (100% or shared users) and costs not directly attributable to users. Directly

attributable insurance costs are allocated to a PMC. Insurance costs not directly attributable are allocated based on the weighting of the reinstatement value of the underlying objects. However, the underlying objects are directly attributable to one or more users and as such are allocated on the basis of use and the associated key. The reconstruction value of the objects is reviewed in the years of the charges period (as well as in the year preceding the charges period) on the basis of the Aviation Development Plan and where necessary expanded or revised.

6. Costs relating to investments

Costs associated with investments relate directly to developments in the Aviation Development Plan. The planned projects for the years of the charges period are taken as a basis, and the costs associated with investments are thus estimated for larger projects.

7. Outsourcing

Outsourcing costs (excluding security costs) are determined for the three years of the charges period (as well as the year preceding the charges period) on the basis of the contractual agreements with the external parties. If contracts have not yet been concluded for all years of the charges period, the most recent calendar year (1 year prior to the Business Plan) is taken as the basis. This base year is adjusted based on the current arrangements regarding indexation in the contracts. If there are new contracts for which no contractual arrangements are yet in place, the base year will be adjusted by the annual CPI as contained in the Central Economic Plan (published in the first quarter of the year prior to the three-year charges period). If an outsourced contract consists mainly of a personnel component, the base year will be adjusted on the basis of the key figures '*CLA wage market sector*' and '*social charges for employers*' (as included in the Central Economic Plan and published in the first quarter of the year prior to the three-year charges period).

The amount of outsourcing in the most recently realised calendar year serves as the basis. This basis is usually adjusted by a volume-related driver in the three years of the charges period. Volume trends for each type of outsourcing vary. Examples of volume-related drivers (not exhaustive):

- Asset portfolio development based on planned capitalisations according to the Aviation Development Plan.
- Development of the passenger volume in the three years of the charges period.

For specific descriptions, see Appendix 3 Internal Invoicing and Appendix 4 Allocations.

Outsourcing related to security costs is determined for the three years of the charges period on the basis of the number of hours multiplied by the contractual hourly rate of the relevant security companies as well as contractual agreements on fixed cost components.

These charges are adjusted based on the current arrangements for indexation in the contracts. If there are new contracts where no contractual agreements have yet been concluded, the hourly rates will be adjusted on the basis of the most recent CLA development at security companies (CLA public security) and if this has not yet been concluded, the hourly rates will be adjusted on the basis of the key figures in the '*CLA wage market sector*' and '*social charges for employers*' (as included in the Central Economic Plan and published in the first quarter of the year prior to the three-year charges period). The fixed cost components are adjusted based on the CPI index figure as contained in the Central Economic Plan (published in the first quarter of the year prior to the three-year charges period).

The amount of deployment of security agents is determined by the Partnerships, Planning & Forecasting (PP&F) department based on projected traffic and transport trends. The charge for security agents is adjusted for the three years of the charges period in accordance with the framework agreement with security parties.

8. Engagement of external personnel

Direct costs for hires are fixed for the three years of the charges period based on contractual agreements on indexation with the supplier. If contracts have not yet been concluded for all years of the charges period, the

most recent calendar year (1 year prior to the Business Plan) is taken as the basis. This base year is adjusted based on the current arrangements regarding indexation in the contracts. If there are new contracts where there are no contractual agreements yet, the CLA development and development in social charges are determined on the basis of the key figures in the 'CLA wage market sector' and 'social charges for employers' (as included in the Central Economic Plan and published in the first quarter of the year prior to the three-year charges period).

The number of hires for the most recently completed calendar year serves as the basis. This basis is usually adjusted by a volume-related driver in the three years of the charges period. Volume trends for each type of outsourcing vary. Examples of volume-related drivers (not exhaustive):

- Asset portfolio development based on planned capitalisations according to the Aviation Development Plan.
- Development of the passenger volume in the three years of the charges period.

For specific descriptions, see Appendix 3 Internal Invoicing and Appendix 4 Allocations.

9. Materials

The cost of materials is determined for the three years of the charges period on the basis of contractual agreements on indexation with the external parties. If contracts have not yet been concluded for all years of the charges period, the most recent calendar year (1 year prior to the Business Plan) is taken as the basis. This base year is adjusted based on the current arrangements regarding indexation in the contracts. If there are new contracts for which no contractual arrangements are yet in place, the base year will be adjusted by the annual CPI as contained in the Central Economic Plan (published in the first quarter of the year prior to the three-year charges period).

The quantity of materials of the most recently completed calendar year serves as the basis. This basis is adjusted by a volume-related driver in the three years of the charges period. The volume development of materials varies. Examples of volume-related drivers (not exhaustive):

- Asset portfolio development based on planned capitalisations according to the Aviation Development Plan.
- Development of the passenger volume in the three years of the charges period.

For specific descriptions, see Appendix 3 Internal Invoicing and Appendix 4 Allocations.

10. Other external costs and miscellaneous costs

Other external costs and miscellaneous costs are determined for the three years of the charges period on the basis of contractual agreements on indexation with the external parties. If contracts have not yet been concluded for all years of the charges period, the most recent calendar year (1 year prior to the Business Plan) is taken as the basis. This base year is adjusted based on the current arrangements regarding indexation in the contracts. If there are new contracts for which no contractual arrangements are yet in place, the base year will be adjusted by the annual CPI as contained in the Central Economic Plan (published in the first quarter of the year prior to the three-year charges period).

The amount of other external costs and miscellaneous costs of the most recently completed calendar year serves as the basis. This basis is adjusted by a volume-related driver in the three years of the charges period. Volume trends for other external costs and miscellaneous costs vary. Examples of volume-related drivers (not exhaustive):

- Asset portfolio development based on planned capitalisations according to the Aviation Development Plan.
- Development of the passenger volume in the three years of the charges period.

For specific descriptions, see Appendix 3 Internal Invoicing and Appendix 4 Allocations.

The budgeting of these costs for the Business Plan (which serves as a basis for the consultation budget of the three-year charges period) per (main) cost type is shown above.

In the consultation process, year-on-year cost and revenue trends are explained in the IATA template. Changes here are substantiated with changed activity levels. This information is compared with the consultation documentation from the previous consultation period.

The actual costs are compared to the costs in the consultation each year in the financial statements.. These financial statements are accompanied by an auditor's report from the external auditor. The financial statements provide information into both deductible and non-deductible items. Both elements are of great importance to Schiphol. The deductible items lead to undesirable shifts of costs between years and thus to (potentially) undesirable developments in charges. The differences in non-deductible items are also obviously important. Cumulatively, these items should be close to nil. An actual result that is below budget will lead to discussions with the airlines on budgeting quality and will doubtless be referenced in discussions on future charges. An actual result that is above budget will affect the profitability of the entire group. This will lead to discussion with the Management Board and shareholders, but under the Aviation Act, it will also be expected to be a subject of discussion with the airlines. Large deviations in this area are likely to make the shareholder somewhat cautious when setting the Non-Aviation contribution in order to mitigate the risk profile of RSG.

5.3.1.1 Revenues

In the sub-process 'Business Plan', revenue from airport charges for the three individual years of the charges period are determined by means of Traffic & Transport Forecasts based on the input of the Working Group on Integral Capacity Planning (ICP) and taking account of the relevant airport charges/structure. The Market Working Group (an internal Schiphol initiative) organises a meeting once a year to which all airlines operating at Schiphol are invited and asked for input on Traffic & Transport. Traffic & Transport will then be determined by RSG after consultation with market participants, taking account of the most up-to-date and relevant market developments. The aim of this is to obtain insight into the related airport capacity developments and as an indication of potential Traffic & Transport settlement. Each year, Schiphol engages in consultation rounds with the airlines on charges (comprehensively once every 3 years and once a year on settlements only) and planned investments in the airport infrastructure. The legislation clearly defines Schiphol's obligations with respect to provision of information in this context.

As part of the consultation, the airlines will be closely involved in identifying market demand and capacity bottlenecks and consulted on the expected medium-term developments described in the Aviation Development Plan. The market working group will map future traffic and transport developments in the short, medium and long term in order to determine the need for additional or different types of capacity at, around and above Schiphol.

The output of the market working group is used for the Sector Planning Process, preparation of the Utilisation Forecast and other (specific) projects/issues. The core task of the working group is to prepare a range of scenarios and present volume figures for transport and traffic on an annual basis, possibly in a number of variants (scenarios), with figures for specific transport and traffic segments where possible. The market working group is responsible for producing the seasonal planning for the current and next IATA season, the short-term traffic scenario for the purpose of the Use Forecast (on noise) and the scenarios ('timetables') for medium-term planning. The findings of the market working group are used once every three years (in the year preceding the charges period) as input for the charges consultation.

5.3.1.2 Costs

Costs are determined according to the principle in the Aviation Act that they are based on the expected costs in the years of the charges period, the actual costs recorded in the past year, the planned efficiency results for the next three years and the adjustments in the operation for the next three years (volume and handling procedure) as well as the set of allocation keys applied.

The set of allocation keys and internal invoices, as set out in Appendices 3 and 4 of the Allocation System described, varies. Some keys barely vary from year to year, while others vary more. Two types of allocation keys and internal invoices can be broadly identified. Firstly, there are the keys that have to be created on the basis of actually measured operational data, and secondly, there are keys that are inherently more arithmetical, based on a calculation of underlying data used as input for the budget (amounts, number of FTEs and number of hours). The outcomes for these keys may vary for each of the three years of the charges period.

The allocation keys based largely on operational data are as follows:

- A5a shared key landside infra
- A10a shared keys m2 of the Terminal Complex for the depreciation cost of the Terminal Complex and related internal invoice D18 for use of the Terminal Complex. D18 is used for charging the costs of cleaning, maintenance, energy transport and supply, water transport and supply and other costs.
- A12a (shared key based on use of the vehicle fleet) is calculated on the basis of vehicle use per department in the year preceding the charges period.

Internal invoices based on operational data:

- D7 Utility Services: volumes per product are determined by an external metering company in the year preceding the charges period.
- D15 and D16 Schiphol Passes and Authorisations: the number of Schiphol passes and authorisations is determined in the year preceding the charges period.
- D26a Goods Screening: the number of goods screening passages in the year preceding the charges period is determined based on passes presented in the access management system.
- D26b Use of Staff (including Security) Filter by Non Aviation: the number of staff passages in the year preceding the charges period is determined based on passes presented in the access management system.
- D18 Use of Terminal Complex and related A10 shared keys m2 of Terminal Complex for depreciation cost of the Terminal Complex.
- D12 Schiphol Commercial - Customer Contact Centre and Mobile Personal Assistance based on logging of customer contact.

All other keys can be categorised as arithmetic keys.

5.3.1.3 Asset Base / Investments

The Asset Base is determined on the basis of investments, depreciation and newly calculated allocation keys (the ACM-approved Allocation System is fixed for a number of years, but the new current percentages are determined each year in conformity with the same method and used in determining the Asset Base/investments for the coming year). Information regarding investments is provided for the next five years (of which the last two years are indicative).

5.3.1.4 Quality indicators

Quality indicators are determined at the same time as the Business Plan and the Budget, since each monetary amount involves different activities and thereby also different values for the quality indicators. These quality indicators are used not only for purposes of the Aviation Act but also for the internal control of operational processes.

5.3.1.5 Financial accounts

The actual figures are determined each month via monthly closure of the books and the corresponding accounts of the financial results. The financial reporting for Aviation and Security is prepared within 5 months of the end of the year.

For details of the components that have to be included in the financial reporting, see Section 30 of the Schiphol Airport Operation Decree.

6 Management organisation

Monitoring the operation of the Allocation System and the reliability of the information on allocated costs and revenues is an integral responsibility of RSG's line organisation.

This section describes certain measures used to ensure the effectiveness of this monitoring.

6.1 Responsibility of the line organisation

The information that forms the basis of the allocation is part of the regular business reporting process at RSG and is derived from the financial records. The internal control measures regarding timeliness, correctness and completeness of the recorded information therefore apply to this basic data without exception. Primary responsibility for the information established rests with the line organisation; the finance organisation makes it possible to bear this responsibility through internal controls.

Additional testing of how the control measures are functioning is carried out by the internal audit department. The results of these checks are reported directly to the (next higher) management level that is responsible for the relevant business unit.

A responsible director and navigator are appointed for each Business Area and Support Unit. This director and navigator sign an annual Letter of Representation (LOR) to make a statement regarding the effective functioning of the internal control. This includes application of the Allocation System in the business unit concerned.

6.2 Ensuring operation of the Allocation System

6.2.1 System audit

The final allocation is done through a number of different systems, as described in section 4.1. Through IT auditing, RSG pays close attention to the quality of the supplying source systems and the system in which final allocation is made. The quality of these systems is audited by the external auditor as part of the IFRS financial statements, supplemented as necessary by additional audits for the Regulatory Accounts.

6.2.2 Procedures

The procedures regarding the Allocation System comply with the separation of functions principle. Adjustments to the financial accounting structure and/or the Allocation System are introduced only on the basis of a Management Board decision.

Assessment of the financial accounting structure

The BA/PMC structure is assessed on the basis of three points:

- alignment with strategic developments within RSG and market developments;
- conformity with the requirements set by external reporting standards (IFRS – segmentation);
- conformity with the requirements stipulated in the Aviation Act regarding the structure of the financial records and the Allocation System.

Recording of Allocation System

The general principles, definitions and methodologies for allocation are set out in the document 'Allocation system for aviation activities at Royal Schiphol Group at Schiphol Airport' and are part of the Group AO. This

document provides detailed insight into general allocation principles, internal invoicing and allocations per cost centre and the allocation keys per cost centre in the charges period.

The various business units are responsible for substantiating the allocation keys. A subsequent check is made at central level as to whether the allocation keys used are consistent and comply with the segmentation frameworks set and with the conditions for allocation stipulated in the Aviation Act.

For the purpose of asset allocation, provisional and definitive allocation keys are already stated in the substantiation of the investment decision, which has to also include a substantiation of these keys. A final key is determined at the time of capitalisation.

Establishment of allocation keys

If the allocation has to be made in accordance with an allocation key, a fixed measurement date is used to determine the specific value of the allocation key. Determination takes place prior to the three-year charges period to which the allocation key is applied. Each year of the three-year charges period has its own set of keys. During the three years of the charges period, actual realised costs and revenues are allocated to the various PMCs based on these predetermined allocation keys. Events such as an organisational change, or the start/divestment of an activity may trigger adjustments to the allocation keys, with no change in methodology.

A list of the reference dates of the main items for which such a system is applied is provided below.

Determination of m2 Terminal Complex

The reference date for year 1 of the three-year charges period is 1 July preceding the first charge year. On this reference date, the key for years 2 and 3 is determined as follows: the key for year 1 is taken as the base. To arrive at the most accurate determination of the key for years 2 and 3, off-balance sheet adjustments are made to the year 1 square metres by building section/floor based on the planned projects in the Terminal complex (taken from the most recent Aviation Development Plan at 1 July).

Traffic intensity of the airport zone road system

The reference date for determining this allocation key for year 1 for zones 1 to 8 is the actual use in the 2 years preceding the charges period. The key for the years of the charges period changes for zone 1 in line with the traffic and transport developments and with the trend movements of 2 to 6 years preceding the charges period. Use for the years of the charges period is assumed to be constant for zones 2 to 7. Zone 8 is calculated based on a weighted average of Zones 1 and 6.

Variables for staff departments

The reference point for determining keys for staff departments is the year prior to the charges period. The way in which this key is determined for the years of the charges period is described for each key. This varies for each key. See Appendix 4 for a description per key.

With regard to property, plant and equipment and the associated depreciation, the allocation keys are determined at the time of capitalisation.

6.2.3 Changes in the organisation and/or activities

The dynamism of the business means that Schiphol's organisation or activities may change over time. This description is based on the situation as we know it today, with a view to the application of charges for 2025-2027. Where the Allocation System is concerned, this application is based on fixed principles, criteria and types of allocation key. The above changes may give rise to changes in internal invoicing and allocation. In order to give users insight into the changes and the effect of these changes on the allocation, these changes will be explained where necessary and accounted for during the consultation process and in the Regulatory Accounts. Section 8 explains the procedure relating to such interim changes in greater detail.

6.3 Audit by external auditor

6.3.1 Audit of the financial statements

Pursuant to the provisions in Book 2 of the Dutch Civil Code, RSG is required to prepare annual accounts, including explanatory notes. These annual accounts have to be audited by an independent registered auditor (see Section 2:393(1) DCC).

RSG's annual accounts comprise the company financial statements as well as the financial data of the legal entities and companies that constitute a group or part of a group (see Sections 2:405 and 406 DCC). This means that the consolidated assets, liabilities, income and expenditure of these entities are also audited by the independent registered auditor.

Among other things, the auditor is required to ascertain whether the financial statements give a true and fair view of the financial position as at the end of the financial year, the results for the financial year and the cash flow. The auditor audits the administrative organisation and internal controls. First and foremost, the internal control measures taken by RSG itself are reviewed to obtain assurance that the periodic interim and annual financial information is sufficiently reliable. The auditor then reviews whether the operation of these measures is adequate and reviews the reported figures.

The auditor has issued an unqualified audit report on RSG's financial statements up to and including 2022. As part of the audit of the financial statements, the auditor also audits the segmentation into Business Areas as shown in the financial statements.

6.3.2 Supervision of the financial statements in respect of aviation activities

The statutory framework for the compilation of the Regulatory Accounts of RSG, as the airport operator, is laid down in the Aviation Act:

- As the airport operator, RSG is obliged to keep separate records within the accounts in respect of the use of the airport by users. Within these accounts, the costs and revenues of providing security for passengers and their baggage have to be administered separately (Section 8.25g(2)).
- In compliance with the obligation referred to in the first item, RSG is obliged to set up an Allocation System for the costs and revenues of aviation activities that meets the requirements of market conformity, proportionality and integrity (Section 8.25g(1)).
- On the basis of the separate records within the accounts, RSG has to prepare financial accounts each year for the preceding financial year. These accounts have to consist of a separate operating statement, a list of the property, plant and equipment allocated to the total of aviation activities, and explanatory notes. The financial accounts have to be accompanied by a report from an independent auditor (Section 8.25g(3));

The Amsterdam Airport Schiphol Operation Decree sets further rules regarding the organisation of the Allocation System, the allocation of assets to aviation activities, the arrangement of the separate records and the financial reporting.

In compliance with the obligations described above, RSG has set up a system of internal control measures to ensure the reliability of the information to be generated. This system consists mainly of the internal control measures aimed at ensuring the reliability of the information contained in RSG's consolidated financial

statements. However, as a result of the Aviation Act, the system deviates on four points from the external annual report, which has to comply with IFRS: See section 4.2.4:

Off-balance sheet adjustments are therefore made in order to comply with obligations under the Aviation Act. These adjustments are recorded in a verifiable manner.

The external auditor carries out a specific audit of the Regulatory Accounts each year, including an audit of whether:

- the allocated costs and revenues of aviation activities and property, plant and equipment are recognised correctly and completely in the separate financial reporting for the relevant year;
- the ACM-approved Allocation System for costs and revenues of the aviation activities is applied correctly;
- the amount to be settled is determined in accordance with the provisions of the Aviation Act.

In making this assessment, the auditor performs procedures – in addition to the measures taken by RSG itself – to provide sufficient conviction that the data in RSG's financial reporting prepared specifically for the aviation activities pursuant to the Aviation Act may be accompanied by the audit report to be issued by the auditor. Further arrangements with ACM detailing the exact purport and scope of the audit by the external auditor are laid down in an audit protocol.

The procedures carried out as part of the audit of RSG's consolidated financial statements support the audit of the specific Regulatory Accounts.

7 Determination of the weighted average cost of capital (WACC)

The Weighted Average Cost of Capital, also referred to as WACC, is the return Schiphol receives on its Regulatory Asset Base for raising equity and debt capital. The WACC is based on the internationally accepted and commonly used Capital Asset Pricing Model (CAPM). The WACC is calculated using the following formula, taking account of taxes:

$$\text{WACC} = g \times K_d \times (1-T) + (1-g) \times (R_f + (\text{EMRP} \times \text{Equity Beta}))$$

The method and procedure relating to the entry of the parameters in the above formula are set out in Section 32(2) and part C of the appendix to the Schiphol Airport Operation Decree.

7.1 Further determination of the WACC parameters

Schiphol sets the WACC prior to the new three-year charges period. The WACC parameters are calculated and determined in accordance with the Bels and the accompanying explanatory note. The WACC parameters that require further elaboration are addressed specifically below.

Asset Beta

In line with the Bels, when determining the asset beta, a comparison group is constructed using representative listed airports. Representative airports are those airports, preferably in the EU, which have a comparable operational and financial risk profile. The selection criterion for the operational risk profile is the revenue from aviation activities as a percentage of total revenue. The selection criterion for the financial risk profile is liquidity, defined as the average daily trading volume ($q \times p$) over the last three months as a percentage of the market capitalisation. For the purpose of identifying 'outliers', account is also taken of financial structure and profitability. To determine the asset beta during the period starting from 2025, RSG will apply the following selection of airport companies: RSG (if listed), Groupe ADP, Fraport, AENA, Vienna Airport and Zurich Airport.

Equity Beta

The price returns are calculated on a weekly basis, whereby generally accepted sources – Bloomberg and Datastream – are used, in accordance with common practice at investment banks. Should one of these sources not be available at the investment bank(s), this source will be replaced with Capital IQ. The calculation is based on the unadjusted ('raw') beta.

Risk-free return (Rf)

Rf = the risk-free yield (expressed as a percentage); the average effective yield (yield to maturity) on a Dutch government bond with a remaining maturity of 10 years in the 24 months preceding 1 March in the year in which the airport operator submits a proposal for charges and conditions as referred to in Section 8.25e(1) of the Act. The average effective yield is calculated based on the average of daily effective yields, following common practice at investment banks and using a widely accepted source, namely Bloomberg. If this source is not available, it will be replaced with Capital IQ.

Cost of interest-bearing debt (CID)

The cost of interest-bearing debt is determined in accordance with the Bels

The cost of interest-bearing debt (as a %) determined as the risk-free yield (Rf) plus the credit spread. The credit spread (CID – Rf) consists of compensation for systemic risk, a liquidity premium and a surcharge for liquidation-related losses. The credit spread is equal to the average difference between the IBoxx Euro Non-Financials A Rated portfolio, which consists of bonds with a remaining maturity of approximately 10 years and the 10-year yield on a government bond of a eurozone member state with the lowest yield percentage in the 24 months preceding 1 March in the year in which the airport operator submits a proposal as referred to in Section 8.25e(1) of the Act. If the IBoxx Euro Non-Financials A Rated portfolio is no longer available, a similar portfolio of bonds with a remaining maturity of approximately 10 years is used. In that case, the proposal for charges and conditions as referred to in Section 8.25d(1) of the Act made with respect to the determination of the addition to the information stated in Section 11 of the Amsterdam Airport Schiphol Operation Decree referred to in Section 8.25d(1) of the Act will contain a comparable portfolio of bonds with a remaining maturity of approximately 10 years.

EMRP

Equity market risk premium, equity risk premium (as %); this is the premium on the risk-free return (Rf) required by asset providers with regard to what is referred to as the market portfolio of equities worldwide, set at 5.0%.

7.2 Procedure for determining the WACC

The charges are formally effective from 1 April. The charges are determined five months previously, thus on 1 November of the preceding year. Based on the statutory consultation periods, the proposal for these charges is prepared during the month of August and presented to users in the first half of September of the preceding year.

Schiphol sets the WACC prior to the new three-year charges period. The WACC parameters are calculated and determined in accordance with the Bels and the accompanying Explanatory Memorandum and section 7.1.

Schiphol keeps a record of the source data and assumptions used.

The documents used to determine the WACC will be retained by Schiphol Group for a period of seven years after the determination of the airport charges. In this context 'documents' are taken to mean:

1. all data and information (together with a copy of the original source) that constitute the input for the asset beta calculations;
2. all calculations made by the investment banks for the purpose of determining the equity beta, the reliability of the equity beta and the risk-free return;
3. the output of the calculations resulting in the determination of the asset beta, together with a copy of the original source including the screenshots used by the investment banks.

7.3 Construction period interest

Construction interest is equal to the WACC, as valid during the construction period of an asset and determined in accordance with Section 7.

8 Possibility of making interim changes to the Allocation System

8.1 Introduction

The following describes the procedure to be followed for making changes to the Allocation System during the period for which this system has been approved by the Dutch Authority for Consumers and Markets (ACM).

Interim changes to the Allocation System comply with the conditions below for each change category.¹¹ When implementing interim changes according to the procedure described below, the full procedure stipulated in Section 8.25g of the Aviation Act is therefore not followed.

In respect of changes that do not satisfy the conditions governing interim changes, completion of the approval process laid down in Section 8.25g of the Aviation Act continues to apply in full.

8.2 Provisions

1. Interim changes satisfy the requirements of Section 8.25g of the Aviation Act and in particular Section 29 of the Amsterdam Airport Schiphol Operation Decree. This concerns the requirements of integrality, proportionality and market conformity.
2. Interim changes are consistent with the organisation of the financial accounting system designed for the Allocation System, as described in Sections 3 and 4 of the description of this Allocation System. This means that the changes will not alter the structure of the Allocation System but may possibly change the underlying¹² details.
3. An interim change may not lead to an increase in charges for aviation activities during the relevant charges period (namely PMC Aviation and PMC Security each separately) and may not become part of the settlement over the relevant charges period. This does not apply to investment-related expenditure, as this is deductible.
4. Just as the applicable Allocation System, interim changes will be consistent with the International Financial Reporting Standards (IFRS), unless the Aviation Act or the Amsterdam Airport Operation Decree lay down other allocation principles.
5. Interim changes will be reported on a one-off basis during the airport charges consultation¹³ following implementation of the changes. This report comprises:
 - a. a breakdown of the changes into different category changes as described below under specific conditions;
 - b. A brief description of the change.

¹¹Category changes are stated in the table shown on the following page.

¹²For instance, the primary recording of cost centres, internal invoicing and allocations.

¹³As defined in the Section 8.25e (2) of the Aviation Act.

- c. A qualitative description of the impact on the allocation of costs, revenues and assets to aviation activities (Aviation and Security respectively). If there is an effect on the allocation, an indication of the size of the effect is also given based on a comparison of the allocation before and after the change for the cost centres concerned as a whole
6. The changes will similarly be reported on a one-off basis in Schiphol's financial accounts, as referred to in Section 8.25g(4) of the Aviation Act, relating to the financial year in which the changes were implemented. This report comprises the elements described in 5a to 5c.

These can be divided into the following categories:

1. New activities¹⁴ together with the underlying costs, revenues and assets recorded in the existing or new cost centre
2. Shifting activities and the underlying costs, revenues and assets between cost centres
3. Discontinuation of activities
4. Adjustment of the cost centre structure (consolidating, separating, moving or adding cost centres)
5. Change in administration/allocation method, namely changes in internal invoicing and/or allocation other than 1, 2, 3, 4, 6, 7, 8 (e.g. simplification of allocation by direct allocation instead of via an intermediate step)
6. Change resulting from a change in IFRS
7. Corrections in description and/or naming (e.g. to increase transparency and understanding)
8. Change in charge setting for charging/invoicing third parties (with charge setting at least equal to full cost).

It is possible for a change to fall under several categories. In that case, multiple categories are mentioned in the consultation (where applicable) or the financial statements.

If the Allocation System is in force for a period of three years, this section on the determination of charges during the consultation period has only partial effect, as charges are fixed in advance for the entire duration of the Allocation System (three years). Interim changes may occur in realisation due to organisational adjustments, for example. Some of these changes can be charged back to the applicable Allocation System. For other changes, recalculation is not possible due to complexity.

If there is a change that cannot be recalculated, the financial statements include a qualitative description of the change and report the effect on the allocation (using the categorisation in the above table). This will suffice, as making an adjustment in realisation has no effect on the rates charged, unless it is a deductible item. In that case, a ¹⁵quantitative indication of the impact is stated in the financial accounts and this amount is included in the settlement, but only if the impact benefits users.

¹⁴ This relates to new activities for Schiphol and not to curbing or expanding existing activities or shifting existing activities.

¹⁵ This does not apply to the usual deduction of investment-related items such as depreciation, capital costs and costs associated with investments

Appendix 1 TS 25-27 Overview Assets / Regulatory Asset Base

Appendix 1: Overview Assets / Regulatory Asset Base

In this series of appendices, insights are provided into the depreciation periods and allocation keys of assets used for aviation activities:

1.1 Overview of Depreciation Periods

1.2 Assets by Cost Center and PMC

This section provides insight into the cost centers associated with the assets, specifically where allocation to PMC Aviation and/or PMC Security occurs. In other words, within these cost centers, the depreciation expenses are recorded and from these cost centers, allocation is made to the PMCs listed in the overview. Allocation from the asset register of the asset value is also made to the PMCs included in the overview

1.3 Assets by Cost Center and Type of Key

This section provides insight into the different types of keys used for allocation to PMC Aviation and/or PMC Security.

Bijlage 1.1 Afschrijvingstermijnen

Balance account	Major category	Minor category	Lifetime in years		
1020100	Runways	Runway - touchdown zone *	7-15		
		Runway - two top asphalt layers	15		
		Runway - remaining asphalt and first foundation layer	30		
		Runway - second foundation layer	60		
		Threshold zone - concrete pavement	30		
		Threshold zone - foundation	60		
		Runway shoulder - asphalt package	20		
		Runway shoulder - foundation	60		
		1020100	Taxiways	Taxiway - two top asphalt layers	15
Taxiway - remaining asphalt and first foundation layer	30				
Taxiway - second foundation layer	60				
Taxiway shoulder - asphalt package	20				
Taxiway shoulder - foundation	40				
1020300	Aprons	Apron - Concrete pavement	30		
		Apron - Foundation	60		
1025100	Paved areas	Land **	n.a.		
		Parking areas	30		
		Rainwater drainage	40		
		Underground infrastructure	40		
		Drainage and dewatering works	20		
		Landscaping and finishing	30		
		Ground lease plots **	n.a.		
		Land dedicated buildings **	n.a.		
		Other land rents **	n.a.		
		Other structures	10		
		Design and fencing	10		
		Various paved areas	15		
		1025100	Roads	Roads and peripheral roads	30
				Pavement	30
Markings airside	30				
Noise barriers	40				
Engineering structures	40				
Other roads	15				

Balance account	Major category	Minor category	Lifetime in years
1030100	Buildings	Foundation buildings ***	40-60
		Frame construction	40
		Non-structural walls - finishing structures and openings	40
		Non-structural walls - finishings	15
		Roof finishing structures and openings	40
		Roof finishings	15
		Floor finishing structures and openings	40
		Floor finishings	15
		Stairs and ramps - structures, balustrades and handrails	40
		Stairs and ramps - finishings	15
		Ceiling finishings	40
		Structural modifications and demolition works	40
		Structures - airfield lighting stations and checkpoints	40
1035100	Electrical power installations	HLSP installations	25
		Central grounding, lightning conduction and very low voltage	25
		Regular power and emergency power	20
		Power - high and low voltage	25
		Power - Channelling	50
		Power current - High and low voltage (monitored/not monitored)	25
1035100	Electrical lighting installations	Taxiway, runway and apron lighting	15
		Lighting - standard, special and emergency	20
		Obstacle and area lighting	10
1035100	Electrical signal installations	Cabling outdoor - copper wire connection, ACS, CAT, ICS, multimode fibreglass, singlemode fibreglass	15
		Patch cabling - copper wire connection, ACS, CAT, ICS, multimode fibreglass, singlemode fibreglass	5
		Equipment - (Cisco) network, LRE switches, PC connect, wireless lan, and DSL and SDH transmission	3
		Telephony equipment - cutel telephony operating system, telephony and VoIP	5
		Other electrical communication installations	15
		VDGS system	15
		Security - forced entry	10
		Security - fire	20
		Security - (environmental) nuisance, detection and alerts	10
		Security - social alerts	15
		Communication - antenna system	15
		Communication - images, data and integrated systems	10
		Communication - sound	15
		Communication - signals	10
		Warning systems	20
		Traffic control installations	15
1035100	Other electrical installations	Building management system - automation, operation, signalling and control of climate and sanitary	10
		Parking installations	10
		Construction works for electrical installations	15
		Various electrical installations	15

Balance account	Major category	Minor category	Lifetime in years
1035100	Mechanical climate installations	Central and local cold generation	15
		Distribution cold generation	20
		Air treatment	20
		Climate and sanitary control	20
		Heat generation	15
1035100	Mechanical liquids and gas installations	Faecal disposal installation (pressure sewer)	15
		Rainwater drainage (gravity sewer)	15
		Drinking water - connections, meters, transport and heated tap water	15
		Water quality system	20
		Gas - connections, meters and transport	15
1035100	Various mechanical engineering	Mechanical engineering works	15
		Other mechanical engineering	15
		Mechanical fire security engineering	20
1035100	Operational installations	Baggage equipment hardware	20
		Baggage equipment IT-related hardware	3
		Baggage equipment control, scanners, check-ins and loading/unloading	15
		Baggage equipment software	10
		Screening machines	7
		Integrated mechanical screening machines	10
		Automatic one-way corridors	10
		Passenger bridges	20
		De-icing	20
		Transport - goods, elevators, escalators and travelators	20
		Access security equipment	15
		Transport - goods lift bunker	40
1035100		Utility installations	Power distribution system - (very) low to high voltage and emergency power
	Pumping stations		20
	Drink water distribution system		20
	Faecal disposal installation		25
	Wastewater discharge		25
	Fire-fighting water distribution system		30
	Communication - antenna, image, data, integrated systems, sound and signals		5
	Public lighting		15
	Fire alarm and evacuation installations		15

Balance account	Major category	Minor category	Lifetime in years
1040100	Tools ****	Snow and ice control	15
		Other tools	8
1040300	Vehicles ****	Fire service vehicles	10
		Other vehicles	5
1040500	Inventory	Static inventory	10
		Dynamic inventories	5
		GMI network	7
		Security lanes	7
		Signage	10
1040700	Other tangible fixed assets	Advertising masts	20
		Other fixed assets	15
1055100	Operational construction sites	Operational construction sites	60
1020400	LEASE Runways, taxiways and aprons	LEASE Runways, taxiways and aprons	*****
1025200	LEASE Paved areas and roads	LEASE Paved areas and roads	*****
1030200	LEASE Buildings	LEASE Buildings	*****
1035200	LEASE Installations	LEASE Installations	*****
1040800	LEASE Other fixed assets	LEASE Other fixed assets	*****

*) TD06, TD18R, TD18C, TD36R en TD27: 7 jaar, TD04 en TD22: 10 jaar, TD24 en TD36C: 15 jaar

***) Op deze activa categorieën wordt niet afgeschreven.

****) Voor de fundering van terminal en pieren is 60 jaar de richtlijn, voor overige gebouwen is dit 40 jaar.

*****) Op deze activa categorieën is een restwaarde van toepassing, zie hieronder.

*****) Lease assets worden in beginsel afgeschreven over de leasetermijn.

Voor elke nieuwe investering moet opnieuw worden vastgesteld welke gebruiksduur passend is. De standaardtermijn is daarbij richtinggevend, niet verplicht. Afwijkingen van de standaard moeten wel worden gemotiveerd, gedocumenteerd en afgestemd met D/CON.

Standaard restwaarde

Schiphol Group hanteert uitsluitend met betrekking tot voer- en werktuigen een restwaarde. De restwaarde is afhankelijk van de afschrijvingstermijn van het actief:

Afschrijvingstermijn in jaren	Restwaarde als percentage van aanschafwaarde
3	20%
4	15%
5	10%
Langer dan 5 jaar	5%

Bijlage 1.2 Activa naar kostenplaats en PMC

General Ledger Category	Major Category	Minor Category	Costcenter	PMC 101 Aviation	PMC 102 Security	Overige PMC's
APRONS	APRONS	APRON CONCRETE PAVEMENT	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26110 - ASM-AC-OUTSIDE PLANE HANDLING			
		APRON FOUNDATION	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26110 - ASM-AC-OUTSIDE PLANE HANDLING			
BUILDINGS	BUILDINGS	CEILING FINISHINGS	26305 - ASM-AC-INSIDE TERMINAL OVERALL			
			73700 - PRIVIUM			
		FLOOR FINISH STRUCTURE OPENING	26305 - ASM-AC-INSIDE TERMINAL OVERALL			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		FLOOR FINISHINGS	73700 - PRIVIUM			
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
		FOUNDATION BUILDINGS	26305 - ASM-AC-INSIDE TERMINAL OVERALL			
			26410 - ASM-AC-INFRA LANDSIDE			
		FRAME CONSTRUCTION	26305 - ASM-AC-INSIDE TERMINAL OVERALL			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		NON STRUCT WALL FINISHINGS	73700 - PRIVIUM			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		NON STRUCT WALL STRUCT OPENING	26305 - ASM-AC-INSIDE TERMINAL OVERALL			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		ROOF FINISH STRUCT AND OPENING	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		ROOF FINISHINGS	26305 - ASM-AC-INSIDE TERMINAL OVERALL			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		STAIRS RAMPS FINISHINGS	26305 - ASM-AC-INSIDE TERMINAL OVERALL			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
STAIRS RAMPS STRUCTURES RAILS	11500 - HR-STAFF FACILITY MANAGEMENT					
	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING					
STRUCT MODIFICATION DEMOLITION	26305 - ASM-AC-INSIDE TERMINAL OVERALL					
	26410 - ASM-AC-INFRA LANDSIDE					
	27015 - A-PIER A PROJECT (KISMI)					
	64000 - IT+D ENABLING TECHNOLOGIES					
	72010 - COMMERCIAL REAL ESTATE TOP					
	21505 - AO&AP PPI AIRCRAFT PROCESS MANAGEMENT					
	26305 - ASM-AC-INSIDE TERMINAL OVERALL					
	26305 - ASM-AC-INSIDE TERMINAL OVERALL					
BUILDINGS LEASE	BUILDINGS LEASE	BUILDINGS LEASE	21505 - AO&AP PPI AIRCRAFT PROCESS MANAGEMENT			
INSTALLATIONS	ELECTRICAL INSTALLATIONS OTHER	BUILDING MANAGEMENT SYSTEMS	26305 - ASM-AC-INSIDE TERMINAL OVERALL			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		CONSTRUCTION WORK ELEC INSTALL	26410 - ASM-AC-INFRA LANDSIDE			
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
		PARKING INSTALLATIONS	26110 - ASM-AC-OUTSIDE PLANE HANDLING			
			26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT			
		VARIOUS ELECTRICAL INSTALL	26305 - ASM-AC-INSIDE TERMINAL OVERALL			
			26405 - ASM-AC-INFRA UTILITIES			
			26410 - ASM-AC-INFRA LANDSIDE			
			27015 - A-PIER A PROJECT (KISMI)			
			72010 - COMMERCIAL REAL ESTATE TOP			
			73600 - VIP			
			73700 - PRIVIUM			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		ELECTRICAL LIGHTING INSTALL	LIGHTING INCL EMERGENCY	26305 - ASM-AC-INSIDE TERMINAL OVERALL		
	26305 - ASM-AC-INSIDE TERMINAL OVERALL					
	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING					
	OBSTACLE AND AREA LIGHTING	26110 - ASM-AC-OUTSIDE PLANE HANDLING				
		26110 - ASM-AC-OUTSIDE PLANE HANDLING				
	ELECTRICAL POWER INSTALL	GROUNDING LIGHTNING CONDUCTION	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		HLSP INSTALLATIONS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26110 - ASM-AC-OUTSIDE PLANE HANDLING			
		POWER AND EMERGENCY POWER	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26110 - ASM-AC-OUTSIDE PLANE HANDLING			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		POWER CURRENT HIGH AND LOW	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26110 - ASM-AC-OUTSIDE PLANE HANDLING			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
			26405 - ASM-AC-INFRA UTILITIES			
		POWER HIGH AND LOW VOLTAGE	27015 - A-PIER A PROJECT (KISMI)			
	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING					
	26110 - ASM-AC-OUTSIDE PLANE HANDLING					
	ELECTRICAL SIGNAL INSTALL	CABLING OUTDOOR	26305 - ASM-AC-INSIDE TERMINAL OVERALL			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		COMMUNICATION IMAGE AND DATA	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		EQUIPMENT	20400 - BUSINESS PLATFORM AO+AP			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		OTHER ELEC COMM INSTAL	23125 - SSE-BUSINESS PLATFORM IT			
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26110 - ASM-AC-OUTSIDE PLANE HANDLING			
		PATCH CABLING	26305 - ASM-AC-INSIDE TERMINAL OVERALL			
	64000 - IT+D ENABLING TECHNOLOGIES					
	SECURITY FIRE	26110 - ASM-AC-OUTSIDE PLANE HANDLING				
		26305 - ASM-AC-INSIDE TERMINAL OVERALL				
	SECURITY FORCED ENTRY	26305 - ASM-AC-INSIDE TERMINAL OVERALL				
26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
TRAFFIC CONTROL INSTALLATIONS	26410 - ASM-AC-INFRA LANDSIDE					
	26110 - ASM-AC-OUTSIDE PLANE HANDLING					
VDGS SYSTEM	26110 - ASM-AC-OUTSIDE PLANE HANDLING					
	26110 - ASM-AC-OUTSIDE PLANE HANDLING					
WARNING SYSTEM	26110 - ASM-AC-OUTSIDE PLANE HANDLING					
	26110 - ASM-AC-OUTSIDE PLANE HANDLING					

Bijlage 1.2 Activa naar kostenplaats en PMC

General Ledger Category	Major Category	Minor Category	Costcenter	PMC 101 Aviation	PMC 102 Security	Overige PMC's			
INSTALLATIONS (continued)	MECH CLIMATE INSTALLATIONS	AIR TREATMENT	11500 - HR-STAFF FACILITY MANAGEMENT 26305 - ASM-AC-INSIDE TERMINAL OVERALL						
		CENTRAL LOCAL COLD GENERATION	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL						
		CLIMATE AND SANITARY CONTROL	26305 - ASM-AC-INSIDE TERMINAL OVERALL						
		DISTRIBUTION COLD GENERATION	26305 - ASM-AC-INSIDE TERMINAL OVERALL						
		HEAT GENERATION	26305 - ASM-AC-INSIDE TERMINAL OVERALL						
		MECH LIQUIDS GAS INSTALLATIONS	DRINKING WATER SUPPLY	26305 - ASM-AC-INSIDE TERMINAL OVERALL					
			MECH FAECAL DISPOSAL INSTALL	26305 - ASM-AC-INSIDE TERMINAL OVERALL					
			RAINWATER DRAINAGE GRAVITY	26305 - ASM-AC-INSIDE TERMINAL OVERALL					
			WATER QUALITY SYSTEM	26305 - ASM-AC-INSIDE TERMINAL OVERALL					
		MECHANICAL ENGINEERING VARIOUS	MECHANICAL ENGINEERING WORKS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 26410 - ASM-AC-INFRA LANDSIDE 72010 - COMMERCIAL REAL ESTATE TOP 73700 - PRIVIUM					
	SECURITY FIRE			26305 - ASM-AC-INSIDE TERMINAL OVERALL					
	OPERATIONAL INSTALLATIONS			ACCESS SECURITY EQUIPMENT	26305 - ASM-AC-INSIDE TERMINAL OVERALL 27015 - A-PIER A PROJECT (KISMI)				
				BAGGAGE EQUIPMENT HARDWARE	26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE				
			BAGGAGE EQUIPMENT OTHER	26305 - ASM-AC-INSIDE TERMINAL OVERALL 26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE					
			BAGGAGE EQUIPMENT SOFTWARE	26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE					
			DE ICING	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26405 - ASM-AC-INFRA UTILITIES					
			ELEVATOR ESCALATOR TRAVELATOR	26110 - ASM-AC-OUTSIDE PLANE HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 27015 - A-PIER A PROJECT (KISMI)					
	INTEGRATED SCREENING MACHINES		26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE						
	PAX BRIDGES		26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26110 - ASM-AC-OUTSIDE PLANE HANDLING						
	SCREENING MACHINES	23125 - SSE-BUSINESS PLATFORM IT 26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE							
	UTILITY INSTALLATIONS	DRINK WATER DISTRIBUTION	26305 - ASM-AC-INSIDE TERMINAL OVERALL 26405 - ASM-AC-INFRA UTILITIES						
			FIRE ALARM AND EVACUATION	26305 - ASM-AC-INSIDE TERMINAL OVERALL					
		FIRE FIGHTING WATER DISTR SYS	26305 - ASM-AC-INSIDE TERMINAL OVERALL						
		PUBLIC LIGHTING	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26110 - ASM-AC-OUTSIDE PLANE HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 26405 - ASM-AC-INFRA UTILITIES 26410 - ASM-AC-INFRA LANDSIDE 27015 - A-PIER A PROJECT (KISMI)						
			76000 - PARKING TOP						
			PUMPING STATIONS	26405 - ASM-AC-INFRA UTILITIES					
			UTILITY FAECAL DISPOSAL INSTAL	26305 - ASM-AC-INSIDE TERMINAL OVERALL 26405 - ASM-AC-INFRA UTILITIES 26410 - ASM-AC-INFRA LANDSIDE					
				WASTEWATER DISCHARGE	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 26405 - ASM-AC-INFRA UTILITIES				
			INTANGIBLE FIXED ASSETS	INTANGIBLE FIXED ASSETS HOURS	HOURS	20400 - BUSINESS PLATFORM AO+AP 23125 - SSE-BUSINESS PLATFORM IT 24510 - ASM-DDA ASSET IT 24520 - ASM-DDA DIGITAL + INNOVATION 61000 - CIOO - CIO OFFICE 61015 - CIOO - CYBER SECURITY 64000 - IT+D ENABLING TECHNOLOGIES 65015 - IT+D BUSINESS PLATFORM EMPLOYEE 65100 - IT+D BUSINESS PLATFORM COMMERCIAL 67000 - IT+D DATA + ANALYTICS 77000 - BUSINESS PLATFORM COMMERCIAL			
		INTANGIBLE FIXED ASSETS SOFTW				SOFTWARE	20400 - BUSINESS PLATFORM AO+AP 23125 - SSE-BUSINESS PLATFORM IT 24510 - ASM-DDA ASSET IT 24520 - ASM-DDA DIGITAL + INNOVATION 26305 - ASM-AC-INSIDE TERMINAL OVERALL 61000 - CIOO - CIO OFFICE 61015 - CIOO - CYBER SECURITY 64000 - IT+D ENABLING TECHNOLOGIES 65015 - IT+D BUSINESS PLATFORM EMPLOYEE 65100 - IT+D BUSINESS PLATFORM COMMERCIAL 67000 - IT+D DATA + ANALYTICS 77000 - BUSINESS PLATFORM COMMERCIAL		

Bijlage 1.2 Activa naar kostenplaats en PMC

General Ledger Category	Major Category	Minor Category	Costcenter	PMC 101 Aviation	PMC 102 Security	Overige PMC's			
INVENTORIES	INVENTORY	DYNAMIC INVENTORY	11500 - HR-STAFF FACILITY MANAGEMENT						
			20400 - BUSINESS PLATFORM AO+AP						
			23115 - SSE-SEC SECURITY POLICY						
			23125 - SSE-BUSINESS PLATFORM IT						
			23405 - SSE-FST EMERGENCY RESPONSE						
			23410 - SSE-FST PROFESSIONAL COMPETENCE AND BUSINESS MANAGEMENT						
			24510 - ASM-DDA ASSET IT						
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
			26205 - ASM-AC-PASSENGER FACILITIES FACILITY SERVICES						
			26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26410 - ASM-AC-INFRA LANDSIDE						
			27015 - A-PIER A PROJECT (KISMI)						
			64000 - IT+D ENABLING TECHNOLOGIES						
			65015 - IT+D BUSINESS PLATFORM EMPLOYEE						
			65100 - IT+D BUSINESS PLATFORM COMMERCIAL						
			67000 - IT+D DATA + ANALYTICS						
			77000 - BUSINESS PLATFORM COMMERCIAL						
			GMI NETWORK		23125 - SSE-BUSINESS PLATFORM IT				
					26110 - ASM-AC-OUTSIDE PLANE HANDLING				
			SECURITY LANES		23125 - SSE-BUSINESS PLATFORM IT				
			SIGNAGE		26305 - ASM-AC-INSIDE TERMINAL OVERALL				
			STATIC INVENTORY			11500 - HR-STAFF FACILITY MANAGEMENT			
						20400 - BUSINESS PLATFORM AO+AP			
						21535 - AO+AP PPI INFORMATION MANAGEMENT			
						23125 - SSE-BUSINESS PLATFORM IT			
						23405 - SSE-FST EMERGENCY RESPONSE			
						23410 - SSE-FST PROFESSIONAL COMPETENCE AND BUSINESS MANAGEMENT			
		24520 - ASM-DDA DIGITAL + INNOVATION							
		26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
		26305 - ASM-AC-INSIDE TERMINAL OVERALL							
		26410 - ASM-AC-INFRA LANDSIDE							
		26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE							
		27015 - A-PIER A PROJECT (KISMI)							
		64000 - IT+D ENABLING TECHNOLOGIES							
		65015 - IT+D BUSINESS PLATFORM EMPLOYEE							
		73600 - VIP							
		77000 - BUSINESS PLATFORM COMMERCIAL							
		OTHER FIXED ASSETS				OTHER TANGIBLE FIXED ASSETS	OTHER FIXED ASSETS	21535 - AO+AP PPI INFORMATION MANAGEMENT	
			23115 - SSE-SEC SECURITY POLICY						
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
			26110 - ASM-AC-OUTSIDE PLANE HANDLING						
			26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26405 - ASM-AC-INFRA UTILITIES						
			26410 - ASM-AC-INFRA LANDSIDE						
		27015 - A-PIER A PROJECT (KISMI)							
		OTHER FIXED ASSETS LEASE	LEASE OTHER FIXED ASSETS	LEASE OTHER FIXED ASSETS	11500 - HR-STAFF FACILITY MANAGEMENT				
					21510 - AO&AP PPI BAGAGE PROCESS MANAGEMENT				
23125 - SSE-BUSINESS PLATFORM IT									
24510 - ASM-DDA ASSET IT									
26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT									
64000 - IT+D ENABLING TECHNOLOGIES									
65015 - IT+D BUSINESS PLATFORM EMPLOYEE									
PAVED AREAS AND ROADS	PAVED AREAS	DESIGN AND FENCING	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
		DRAINAGE AND DEWATERING	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
			26110 - ASM-AC-OUTSIDE PLANE HANDLING						
			26410 - ASM-AC-INFRA LANDSIDE						
			27015 - A-PIER A PROJECT (KISMI)						
		LAND	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
			26305 - ASM-AC-INSIDE TERMINAL OVERALL						
		LAND DEDICATED BUILDINGS	72010 - COMMERCIAL REAL ESTATE TOP						
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
		LANDSCAPING AND FINISHING	72010 - COMMERCIAL REAL ESTATE TOP						
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
		PARKING AREAS	26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26410 - ASM-AC-INFRA LANDSIDE						
		RAINWATER DRAINAGE PAVED AREAS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
			26110 - ASM-AC-OUTSIDE PLANE HANDLING						
		UNDERGROUND INFRASTRUCTURE	26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26410 - ASM-AC-INFRA LANDSIDE						
		VARIOUS PAVED AREAS	26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26410 - ASM-AC-INFRA LANDSIDE						
			70000 - SCHIPHOL COMMERCIAL BOARD						
				72010 - COMMERCIAL REAL ESTATE TOP					

Bijlage 1.2 Activa naar kostenplaats en PMC

General Ledger Category	Major Category	Minor Category	Costcenter	PMC 101 Aviation	PMC 102 Security	Overige PMC's
PAVED AREAS AND ROADS (continued)	ROADS	ENGINEERING STRUCTURES	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26110 - ASM-AC-OUTSIDE PLANE HANDLING			
			26410 - ASM-AC-INFRA LANDSIDE			
		MARKINGS AIRSIDE	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26110 - ASM-AC-OUTSIDE PLANE HANDLING			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		PAVEMENT	23115 - SSE-SEC SECURITY POLICY			
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26110 - ASM-AC-OUTSIDE PLANE HANDLING			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		ROADS AND PERIPHERAL ROADS	26405 - ASM-AC-INFRA UTILITIES			
			26410 - ASM-AC-INFRA LANDSIDE			
	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING					
	26110 - ASM-AC-OUTSIDE PLANE HANDLING					
	26305 - ASM-AC-INSIDE TERMINAL OVERALL					
	RUNWAYS AND TAXIWAYS	RUNWAYS	RUNWAY FIRST FOUNDATION LAYER	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING		
RUNWAY SECOND FOUNDATION LAYER			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
RUNWAY SHOULDER ASPHALT PACK			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
RUNWAY SHOULDER FOUNDATION			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
RUNWAY TOUCHDOWN ZONE			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
RUNWAY TWO TOP ASPHALT LAYERS			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
THRESHOLD CONCRETE PAVEMENT			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
TRESHOLD FOUNDATION			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
TAXIWAYS		TAXI FIRST FOUNDATION LAYER	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26110 - ASM-AC-OUTSIDE PLANE HANDLING			
		TAXI SECOND FOUNDATION LAYER	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26110 - ASM-AC-OUTSIDE PLANE HANDLING			
		TAXI SHOULDER ASPHALT PACK	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
		TAXI SHOULDER FOUNDATION	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
		TAXI TWO TOP ASPHALT LAYERS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26110 - ASM-AC-OUTSIDE PLANE HANDLING			
TOOLS	TOOLS	OTHER TOOLS	21535 - AO+AP PPI INFORMATION MANAGEMENT			
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING			
			26110 - ASM-AC-OUTSIDE PLANE HANDLING			
			26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT			
			26305 - ASM-AC-INSIDE TERMINAL OVERALL			
		SNOW AND ICE CONTROL	26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT			
VEHICLES	VEHICLES	FIRE SERVICE VEHICLES	26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT			
		OTHER VEHICLES	26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT			

In bovenstaand overzicht zijn alleen activa weergegeven voor zover zij een allocatie hebben ten behoeve van luchtvaartactiviteiten. Activa die uitsluitend voor non aviation worden gebruikt, zijn niet in het overzicht opgenomen.

N.B. Het komt voor dat bepaalde minor categories zoals beschreven in bijlage 1.1 (overzicht standaard afschrijvingstermijnen) niet zijn opgenomen in bovenstaande tabel. Dit komt voor in 2 gevallen: 1. De activa in deze subcategorie heeft geen boekwaarde meer of 2. de categorie wordt (nog) niet gebruikt.

Operational software (intangible assets) wordt op grond van verslaggevingsregels gezien als immateriële vaste activa. De operationele software ten behoeve van luchtvaartactiviteiten wordt gerekend tot de RAB omdat deze software essentieel is bij de bedrijfsprocessen (zie paragraaf 4.2.4.2).

Onder Paved Areas is de minor category Parking areas opgenomen. De onder de kostenplaatsen 26105, 26110 en 26410 opgenomen parkeerterreinen betreffen opstelplaatsen voor voertuigen en materieel benodigd voor luchtvaartactiviteiten

Dit overzicht is geüpdatet in November 2023 op basis van RAB 31 december 2022

Bijlage 1.3 Activa naar kostenplaats en type sleutel

General Ledger Category	Major Category	Minor Category	Costcenter	100% Aviation	100% Security	Vierkante meters	Landside infrastructure	Gebruik wagenpark	Overigen	
APRONS	APRONS	APRON CONCRETE PAVEMENT	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
		APRON FOUNDATION	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
BUILDINGS	BUILDINGS	CEILING FINISHINGS	26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			73700 - PRIVIUM							
		FLOOR FINISH STRUCTURE OPENING	26305 - ASM-AC-INSIDE TERMINAL OVERALL							
		FLOOR FINISHINGS	26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			73700 - PRIVIUM							
		FOUNDATION BUILDINGS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26410 - ASM-AC-INFRA LANDSIDE							
		FRAME CONSTRUCTION	26305 - ASM-AC-INSIDE TERMINAL OVERALL							
		NON STRUCT WALL FINISHINGS	26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			73700 - PRIVIUM							
		NON STRUCT WALL STRUCT OPENING	26305 - ASM-AC-INSIDE TERMINAL OVERALL							
		ROOF FINISH STRUCT AND OPENING	26305 - ASM-AC-INSIDE TERMINAL OVERALL							
		ROOF FINISHINGS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
		STAIRS RAMPS FINISHINGS	26305 - ASM-AC-INSIDE TERMINAL OVERALL							
		STAIRS RAMPS STRUCTURES RAILS	26305 - ASM-AC-INSIDE TERMINAL OVERALL							
		STRUCT MODIFICATION DEMOLITION	11500 - HR-STAFF FACILITY MANAGEMENT							
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26410 - ASM-AC-INFRA LANDSIDE							
			27015 - A-PIER A PROJECT (KISMI)							
			64000 - IT+D ENABLING TECHNOLOGIES							
			72010 - COMMERCIAL REAL ESTATE TOP							
		BUILDINGS LEASE	BUILDINGS LEASE	BUILDINGS LEASE	21505 - AO&AP PPI AIRCRAFT PROCESS MANAGEMENT					
		INSTALLATIONS	ELECTRICAL INSTALLATIONS OTHER	BUILDING MANAGEMENT SYSTEMS	26305 - ASM-AC-INSIDE TERMINAL OVERALL					
				CONSTRUCTION WORK ELEC INSTALL	26305 - ASM-AC-INSIDE TERMINAL OVERALL					
		PARKING INSTALLATIONS	26410 - ASM-AC-INFRA LANDSIDE							
		VARIOUS ELECTRICAL INSTALL	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
			26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26405 - ASM-AC-INFRA UTILITIES							
			26410 - ASM-AC-INFRA LANDSIDE							
			27015 - A-PIER A PROJECT (KISMI)							
			72010 - COMMERCIAL REAL ESTATE TOP							
			73600 - VIP							
			73700 - PRIVIUM							
		ELECTRICAL LIGHTING INSTALL	26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
		ELECTRICAL POWER INSTALL	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26405 - ASM-AC-INFRA UTILITIES							
			27015 - A-PIER A PROJECT (KISMI)							
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26405 - ASM-AC-INFRA UTILITIES							
		ELECTRICAL SIGNAL INSTALL	26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			20400 - BUSINESS PLATFORM AO+AP							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			23125 - SSE-BUSINESS PLATFORM IT							
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			64000 - IT+D ENABLING TECHNOLOGIES							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26410 - ASM-AC-INFRA LANDSIDE							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
			11500 - HR-STAFF FACILITY MANAGEMENT							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26410 - ASM-AC-INFRA LANDSIDE							
			72010 - COMMERCIAL REAL ESTATE TOP							
			73700 - PRIVIUM							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							

Bijlage 1.3 Activa naar kostenplaats en type sleutel

General Ledger Category	Major Category	Minor Category	Costcenter	100% Aviation	100% Security	Vierkante meters	Landside infrastructure	Gebruik wagenpark	Overigen								
INSTALLATIONS (continued)	OPERATIONAL INSTALLATIONS	ACCESS SECURITY EQUIPMENT	26305 - ASM-AC-INSIDE TERMINAL OVERALL 27015 - A-PIER A PROJECT (KISMI)														
		BAGGAGE EQUIPMENT HARDWARE	26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE														
		BAGGAGE EQUIPMENT OTHER	26305 - ASM-AC-INSIDE TERMINAL OVERALL 26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE														
		BAGGAGE EQUIPMENT SOFTWARE	26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE														
		DE ICING	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26405 - ASM-AC-INFRA UTILITIES														
		ELEVATOR ESCALATOR TRAVELATOR	26110 - ASM-AC-OUTSIDE PLANE HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 27015 - A-PIER A PROJECT (KISMI)														
		INTEGRATED SCREENING MACHINES	26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE														
		PAX BRIDGES	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26110 - ASM-AC-OUTSIDE PLANE HANDLING														
		SCREENING MACHINES	23125 - SSE-BUSINESS PLATFORM IT 26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE														
		UTILITY INSTALLATIONS	DRINK WATER DISTRIBUTION	26305 - ASM-AC-INSIDE TERMINAL OVERALL 26405 - ASM-AC-INFRA UTILITIES													
			FIRE ALARM AND EVACUATION	26305 - ASM-AC-INSIDE TERMINAL OVERALL													
			FIRE FIGHTING WATER DISTR SYS	26305 - ASM-AC-INSIDE TERMINAL OVERALL													
			PUBLIC LIGHTING	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26110 - ASM-AC-OUTSIDE PLANE HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 26405 - ASM-AC-INFRA UTILITIES 26410 - ASM-AC-INFRA LANDSIDE 27015 - A-PIER A PROJECT (KISMI) 76000 - PARKING TOP													
			PUMPING STATIONS	26405 - ASM-AC-INFRA UTILITIES													
			UTILITY FAECAL DISPOSAL INSTAL	26305 - ASM-AC-INSIDE TERMINAL OVERALL 26405 - ASM-AC-INFRA UTILITIES 26410 - ASM-AC-INFRA LANDSIDE													
			WASTEWATER DISCHARGE	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 26405 - ASM-AC-INFRA UTILITIES													
			INTANGIBLE FIXED ASSETS	INTANGIBLE FIXED ASSETS HOURS	HOURS	20400 - BUSINESS PLATFORM AO+AP 23125 - SSE-BUSINESS PLATFORM IT 24510 - ASM-DDA ASSET IT 24520 - ASM-DDA DIGITAL + INNOVATION 61000 - CIOO - CIO OFFICE 61015 - CIOO - CYBER SECURITY 64000 - IT+D ENABLING TECHNOLOGIES 65015 - IT+D BUSINESS PLATFORM EMPLOYEE 65100 - IT+D BUSINESS PLATFORM COMMERCIAL 67000 - IT+D DATA + ANALYTICS 77000 - BUSINESS PLATFORM COMMERCIAL											
					INTANGIBLE FIXED ASSETS SOFTW	SOFTWARE	20400 - BUSINESS PLATFORM AO+AP 23125 - SSE-BUSINESS PLATFORM IT 24510 - ASM-DDA ASSET IT 24520 - ASM-DDA DIGITAL + INNOVATION 26305 - ASM-AC-INSIDE TERMINAL OVERALL 61000 - CIOO - CIO OFFICE 61015 - CIOO - CYBER SECURITY 64000 - IT+D ENABLING TECHNOLOGIES 65015 - IT+D BUSINESS PLATFORM EMPLOYEE 65100 - IT+D BUSINESS PLATFORM COMMERCIAL 67000 - IT+D DATA + ANALYTICS 77000 - BUSINESS PLATFORM COMMERCIAL										
	INVENTORIES					INVENTORY	DYNAMIC INVENTORY	11500 - HR-STAFF FACILITY MANAGEMENT 20400 - BUSINESS PLATFORM AO+AP 23115 - SSE-SEC SECURITY POLICY 23125 - SSE-BUSINESS PLATFORM IT 23405 - SSE-FST EMERGENCY RESPONSE 23410 - SSE-FST PROFESSIONAL COMPETENCE AND BUSINESS MANAGEMENT 24510 - ASM-DDA ASSET IT 26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26205 - ASM-AC-PASSENGER FACILITIES FACILITY SERVICES 26305 - ASM-AC-INSIDE TERMINAL OVERALL 26410 - ASM-AC-INFRA LANDSIDE 27015 - A-PIER A PROJECT (KISMI) 64000 - IT+D ENABLING TECHNOLOGIES 65015 - IT+D BUSINESS PLATFORM EMPLOYEE 65100 - IT+D BUSINESS PLATFORM COMMERCIAL 67000 - IT+D DATA + ANALYTICS 77000 - BUSINESS PLATFORM COMMERCIAL									
							GMI NETWORK	23125 - SSE-BUSINESS PLATFORM IT 26110 - ASM-AC-OUTSIDE PLANE HANDLING									
							SECURITY LANES	23125 - SSE-BUSINESS PLATFORM IT									
							SIGNAGE	26305 - ASM-AC-INSIDE TERMINAL OVERALL									
							STATIC INVENTORY	11500 - HR-STAFF FACILITY MANAGEMENT 20400 - BUSINESS PLATFORM AO+AP 21535 - AO+AP PPI INFORMATION MANAGEMENT 23125 - SSE-BUSINESS PLATFORM IT 23405 - SSE-FST EMERGENCY RESPONSE 23410 - SSE-FST PROFESSIONAL COMPETENCE AND BUSINESS MANAGEMENT 24520 - ASM-DDA DIGITAL + INNOVATION 26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 26410 - ASM-AC-INFRA LANDSIDE 26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE 27015 - A-PIER A PROJECT (KISMI) 64000 - IT+D ENABLING TECHNOLOGIES 65015 - IT+D BUSINESS PLATFORM EMPLOYEE 73600 - VIP 77000 - BUSINESS PLATFORM COMMERCIAL									
							OTHER FIXED ASSETS	OTHER TANGIBLE FIXED ASSETS	OTHER FIXED ASSETS	21535 - AO+AP PPI INFORMATION MANAGEMENT 23115 - SSE-SEC SECURITY POLICY 26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26110 - ASM-AC-OUTSIDE PLANE HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 26405 - ASM-AC-INFRA UTILITIES 26410 - ASM-AC-INFRA LANDSIDE 27015 - A-PIER A PROJECT (KISMI)							
									OTHER FIXED ASSETS LEASE	LEASE OTHER FIXED ASSETS	LEASE OTHER FIXED ASSETS	11500 - HR-STAFF FACILITY MANAGEMENT 21510 - AO&AP PPI BAGAGE PROCESS MANAGEMENT 23125 - SSE-BUSINESS PLATFORM IT 24510 - ASM-DDA ASSET IT 26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT 64000 - IT+D ENABLING TECHNOLOGIES 65015 - IT+D BUSINESS PLATFORM EMPLOYEE					

Bijlage 1.3 Activa naar kostenplaats en type sleutel

General Ledger Category	Major Category	Minor Category	Costcenter	100% Aviation	100% Security	Vierkante meters	Landside infrastructure	Gebruik wagenpark	Overigen	
PAVED AREAS AND ROADS	PAVED AREAS	DESIGN AND FENCING	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
		DRAINAGE AND DEWATERING	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
			26410 - ASM-AC-INFRA LANDSIDE							
			27015 - A-PIER A PROJECT (KISMI)							
		LAND	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			72010 - COMMERCIAL REAL ESTATE TOP							
		LAND DEDICATED BUILDINGS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			72010 - COMMERCIAL REAL ESTATE TOP							
		LANDSCAPING AND FINISHING	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
		26410 - ASM-AC-INFRA LANDSIDE								
	PARKING AREAS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING								
		26110 - ASM-AC-OUTSIDE PLANE HANDLING								
		26410 - ASM-AC-INFRA LANDSIDE								
	RAINWATER DRAINAGE PAVED AREAS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING								
		26110 - ASM-AC-OUTSIDE PLANE HANDLING								
		26305 - ASM-AC-INSIDE TERMINAL OVERALL								
		26410 - ASM-AC-INFRA LANDSIDE								
	UNDERGROUND INFRASTRUCTURE	26305 - ASM-AC-INSIDE TERMINAL OVERALL								
	VARIOUS PAVED AREAS	26305 - ASM-AC-INSIDE TERMINAL OVERALL								
		26410 - ASM-AC-INFRA LANDSIDE								
		70000 - SCHIPHOL COMMERCIAL BOARD								
		72010 - COMMERCIAL REAL ESTATE TOP								
	ROADS	ENGINEERING STRUCTURES		26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
				26110 - ASM-AC-OUTSIDE PLANE HANDLING						
				26410 - ASM-AC-INFRA LANDSIDE						
		MARKINGS AIRSIDE		26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
				26110 - ASM-AC-OUTSIDE PLANE HANDLING						
				26305 - ASM-AC-INSIDE TERMINAL OVERALL						
		PAVEMENT		23115 - SSE-SEC SECURITY POLICY						
				26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26405 - ASM-AC-INFRA UTILITIES							
ROADS AND PERIPHERAL ROADS			26410 - ASM-AC-INFRA LANDSIDE							
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26410 - ASM-AC-INFRA LANDSIDE							
		27015 - A-PIER A PROJECT (KISMI)								
RUNWAYS AND TAXIWAYS		RUNWAYS	RUNWAY FIRST FOUNDATION LAYER	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
	RUNWAY SECOND FOUNDATION LAYER		26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
	RUNWAY SHOULDER ASPHALT PACK		26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
	RUNWAY SHOULDER FOUNDATION		26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
	RUNWAY TOUCHDOWN ZONE		26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
	RUNWAY TWO TOP ASPHALT LAYERS		26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
	THRESHOLD CONCRETE PAVEMENT		26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
	THRESHOLD FOUNDATION		26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
	TAXIWAYS		TAXI FIRST FOUNDATION LAYER	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
		TAXI SECOND FOUNDATION LAYER	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
		TAXI SHOULDER ASPHALT PACK	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
		TAXI SHOULDER FOUNDATION	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
		26105 - ASM-AC-OUTSIDE FLIGHT HANDLING								
	26110 - ASM-AC-OUTSIDE PLANE HANDLING									
TOOLS	TOOLS	OTHER TOOLS	21535 - AO+AP PPI INFORMATION MANAGEMENT							
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING							
			26110 - ASM-AC-OUTSIDE PLANE HANDLING							
			26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT							
			26305 - ASM-AC-INSIDE TERMINAL OVERALL							
			26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT							
VEHICLES	VEHICLES	FIRE SERVICE VEHICLES	26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT							
		OTHER VEHICLES	26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT							

In bovenstaand overzicht zijn alleen activa weergegeven voor zover zij een allocatie hebben ten behoeve van luchtvaartactiviteiten.

Activa die uitsluitend voor non aviation worden gebruikt, zijn niet in het overzicht opgenomen.

N.B. Het komt voor dat bepaalde minor categories zoals beschreven in bijlage 1.1 (overzicht standaard afschrijvingstermijnen) niet zijn opgenomen in bovenstaande tabel. Dit komt voor in 2 gevallen: 1. De activa in deze subcategorie heeft geen boekwaarde meer of 2. de categorie wordt (nog) niet gebruikt.

Operational software (intangible assets) wordt op grond van verslaggevingsregels gezien als immateriële vaste activa. De operationele software ten behoeve van luchtvaartactiviteiten wordt gerekend tot de RAB omdat deze software essentieel is bij de bedrijfsprocessen (zie ook paragraaf 4.2.4.2).

Dit overzicht is geüpdatet in November 2023 op basis van RAB 31 december 2022

Appendix 2 TS 25-27

Overview Cost Centres

Bijlage 2.1 Overzicht kostenplaatsen Aviation

Kostenplaats parent level C	Kostenplaats parent level B	Kostenplaats parent level A	Kostenplaats Child	Doorbelasting vanuit Aviation	Allocaatieoutput Aviation
C2000	Airport Operations & Aviation Partnerships	A2000 Airport Operations & Aviation Partnerships	20000 AO&AP Management		A9d
		A2010 AO&AP ABD Aviation Business Development	20100 AO&AP ABD Management		A1a
			20110 AO&AP ABD Airline & Cargo Partnerships		A1a
			21525 AO&AP ABD Forecasting Analysis & Capacity Management		A1a
			20400 AO&AP – Business Platform Operations		A7k
			20600 AO&AP – Schiphol Airport Authority		A1a
		A2020 APOC	20200 AO&AP APOC Management		A7i
			20210 AO&AP APOC Bedrijfsvoering		A7i
		A2030 Compliance Continuity & Risk	20300 AO&AP CCR Compliance Continuity & Risk		A9d
		A2150 OPS PPI Process Performance & Improvement	21500 AO&AP PPI Management		A7i
			21505 AO&AP PPI Aircraft Process Management	D11	A1a
			21510 AO&AP PPI Baggage Process Management	D21	A1a
			21515 AO&AP PPI Landside Process Management		A5a Dir/A5a
			21522 AO&AP PPI Process Enabling and Improvement		A7i
			21532 AO&AP PPI Airport & Airline Solutions		A7i
			21600 AO&AP PPI Passenger Process Management	D27	A1a
			21605 AO&AP PPI Persons with reduced mobility		A1a
			22005 AO&AP DDO Personnel Planning & Development		A7e
		A2250 OPS day2day operations	22500 AO&AP DDO Management		A1a
			22505 AO&AP DDO Terminal Flow & Emergency Response		A1a
			22510 AO&AP DDO Aircraft Flow		A1a
			22515 AO&AP DDO Aircraft Operations		A1a
			22520 AO&AP DDO Passenger Operations		A1a
			22530 AO&AP DDO Operations Desk		A1a
			23000 SEC Management		A3a
			23010 S&E-M joint sector integral safety office		A1d
		A2300 SSE M Management	23100 SEC PP&F - Security Costs	D17a/ D26a/ D26b	A3a
			23105 SEC SO - Security Operations		A3a
			23110 SEC SO - Security Center Control and Badge Center	D15/D16	A3a
			23050 SEC PP&F - Partnerships, Planning & Forecasting (PP&F)		A3a
			22900 S&E-Management		A9a
		A2315 Security Policy	23115 SEC SP - Security Policy		A3a
			23120 SEC SP - Pre-Clearance		A3a
		A2320 SSE Company Security and Security Compliance	23200 SEC Security Quality & Compliance		A3a
			23350 SEC - Company Security		A7j
		A2325 Business Platform IT	23125 SEC - Business Platform IT		A7h
		A2330 SSE health safety and environment	23300 S&E - Health safety and environment		A7f
		A2340 SSE fire brigade crisis and safety training	23400 S&E-FST management		A1d
			23405 S&E-FST emergency response	D5	A1d
			23410 S&E-FST professional competence and business management		A1d
			23415 S&E-FST proaction prevention and planning		A1d
			23420 S&E-FST lelystad airport	D29	A1d
			23500 ASM management		A9c
		A2350 ASM Management	24500 ASM-DDA management		A9c
		B2450 ASM Digital, Data & Analytics	24505 ASM-DDA Asset Information		A9c
			24510 ASM-DDA Asset IT		A9c
			24520 ASM-DDA Digital & Innovation		A9c
		B2550 ASM development	25500 ASM-D&S management		A9c
			25505 ASM-D&S realization		A9c
			25510 ASM-D&S airport development		A9c
			25520 ASM-D&S Sustainability, Energy, Reports		A9c
			25525 ASM-D&S Portfolio Management		A9c
			26000 ASMLAC management		A9c
		B2600 ASM asset continuity	26010 ASM-AC technical expertise office		A9c
			26600 ASM-AC Technical operations management		A9c
			26605 ASM-AC TO low voltage		A9c
			26610 ASM-AC TO high voltage		A9c
			26615 ASM-AC TO Policy & Installation		A9c
			26620 ASM-AC-Manager IACC		A9c
			26625 ASM-AC TO CSH		A9c
			28000 ASM - AC Business Transformation Team		A9c
		A2610 ASM ac outside	26100 ASM-AC-outside management		A1b
			26105 ASM-AC-outside flight handling		A1b
			26110 ASM-AC-outside plane handling		A1b
			26115 ASM-AC-outside fleetmanagement		A12a Alq
			26120 ASM-AC-Hekwerken		A3b
			26320 ASM-AC-team management execution and verification		A2a
			26325 ASM-AC-team strategy and planning		A2a
		A2620 ASM AC Passenger Facilities	26200 ASM-AC-passenger facilities management	D18	A2a
			26205 ASM-AC-passenger facilities facility services	D18/D19	A2a
		A2630 ASM AC Inside	26300 ASM-AC-inside management	D18	A2a
			26305 ASM-AC-inside terminal overall	D18	A2a/A3a/A1
			26310 ASM-AC-inside terminal A	D18	A2a
			26315 ASM-AC-inside terminal B	D18	A2a
			26400 ASM-AC-infra management	D28	A5a alg
		A2640 ASM AC Infra	26405 ASM-AC-infra utilities	D8/D20	A4a
			26410 ASM-AC-infra landside		A5a_dir/A5a
			26415 ASM-AC-infra energy and environment	D7/D20	A4a
		A2650 ASM AC Luggage	26500 ASM-AC-BG management		A2a
			ASM-AC-Baggage HBS		A3b
			27000 A-Aviation Other		A7b
		A2700 AV aviation management	27005 A-Commercial-Aviation Other	D10/ D11/ D12	A1j
			27010 A-Environmental Capacity	D1	A1j
			27015 A-Pier A project (kismi)		A13a
			27025 A-Airport charges		A6a_Avl/A6a

Bijlage 2.2 Overzicht kostenplaatsen Schiphol Commercial

Kostenplaats parent level B		Kostenplaats parent level A		Kostenplaats Child		Doorbelasting vanuit Schiphol Commercial	Aanpakkosten Schiphol Commercial
B7200	Commercial Real Estate	A7200	Commercial Real Estate	72005	Commercial Real Estate Kantoren	D2b/D2c	
				72010	Commercial Real Estate TOP	D2b/D2c	
B7300	Commercial Terminal Services	A7300	Commercial Terminal Services	73000	Terminal Verhuringen, huurdersaanpassingen	D2a/D5	
				A7350	Premium Services	73600	VIP
B7410	Marketing & Customer Insights	A7410	Marketing & Customer Insights	74200	Passenger experience/ customer contact center en mobiele pers	D11/D12	
				74300	Continu onderzoek	D9	
				76000	Parkeerfaciliteiten medewerkers	D8	
				77000	Business platform commercial		C7

Bijlage 2.3 Overzicht kostenplaatsen IT&Data

Kostenplaats parent level C		Kostenplaats parent level B		Kostenplaats parent level A		Kostenplaats Child		Doorbelasting vanuit IT&D	Alloceatieleut op IT&D
C6000	IT&D Director	B6000	IT&D Director	A6000	IT&D Director	60100	IT&D D - IT&D Director		IT&D
C6100	IT&D CIO Office	B6100	IT&D CIO Office	A6100	IT&D CIO Office	61000	CIOO - CIO Office		IT&D
						61015	CIOO - Cyber Security		IT&D
C6400	IT&D Enabling Technologies	B6400	IT&D Enabling Technologies	A6400	IT&D Enabling Technologies	64000	IT&D Enabling Technologies		IT&D
C6700	IT&D Data & Analytics	B6700	IT&D Data & Analytics	A6700	IT&D Data & Analytics	67000	IT&D Data & Analytics		IT&D
C6900	IT&D BP Employee	B6900	IT&D BP Employee	A6900	IT&D BP Employee	65015	IT&D Business Platform Employee		IT&D
						65016	GET-IT4HR		IT&D
						65017	GET-IT4Employee		IT&D
						65018	GET-IT4Finance		IT&D

Bijlage 2.4 Overzicht kostenplaatsen Schiphol Projects

Kostenplaats parent level C		Kostenplaats parent level B		Kostenplaats Child		Doorbelasting vanuit Schiphol Projects	Allocatie vanuit Schiphol Projects
C8000	Schiphol Projects	B8000	Schiphol Projects	80000	SP Specials	D1/D2	
				80005	SP PMO & Finance	D1	
				80010	SP Airside & Landside	D1	
				80015	SP Terminal	D1	
				80020	SP Commercial & Bagage	D1	
				80035	SP Center of Excellence	D1	
				80040	SP Construction Management	D1	
				80050	SP IT CP	D1	
				80055	SP IT Change & IT4IT	D1	
				80006	kostenexpertise centrum (CEC)		S5

Bijlage 2.5 Overzicht kostenplaatsen Staven

Kostenplaats parent level C		Kostenplaats parent level B		Kostenplaats parent level A		Doorbelasting vanuit Staven	Allocatie vanuit Staven
C1000	Board of management	B1000	BOM	A1000	BOM	10000 BOM management	S5
						10005 BOM concern cost	S5
C1050	Pier A Project	B1050	Pier A Project	A1050	Pier A Project	10500 Pier A Project	S8
C1200	Corporate legal	B1200	Corporate legal	A1200	Corporate legal	12000 CI corporate legal	S5
						12005 CL compliance and integrity	S5
C1250	Risk & Audit	B1250	Risk & Audit	A1250	Risk & Audit	12500 Risk & Audit	S5
C1310	Human resources	B1310	HR staff	A1310	HR staff top	13100 HR Team Management	S6
						13110 Sector Industrial relations	S6
						13120 HR Team Business Partners	S6
						13130 HR Strategy & Programme Office	S6
						13150 HR Trainees	S6
						13605 HR Learning, Leadership & Organisational development	S6
				A1320	HR Team Reward	13200 HR Team Reward	S6
				A1330	HR Team Talent Sourcing	13300 HR Work Force Desk	S6
						13350 HR Team Talent Sourcing	S6
						13655 HR team Talent	S6
				A1340	HR Team Employee Experience	11500 HR-staff Facility management	S2/S3
						13400 HR Team Employee Experience	S6
				A1360	HR Team Culture & Development	13600 HR Culture & Change Agents	S6
						13650 HR Learning & Development	S6
		B1370	HR collective	A1370	HR collective	13700 HR coll works council	S6
						13750 HR coll flo	S6
		B1410	HR airport community schiphol	A1410	HR airport community schiphol	14100 HR-LCS	S6
C1450	Corporate affairs	B1450	Corporate affairs	A1450	Corporate affairs	14500 CA communication management	S5
						14505 CA commercial advice	S5
						14510 CA public and external affairs	S5
						14515 CA media relations	S5
						14520 CA content team	S5
C1500	Finance	B1500	Finance	A1500	Finance	15000 FIN Finance management	S5
						15030 FIN Finance operations	S5
						15031 FIN Finance R2R	S5
						15032 FIN Finance O2C & P2P	S5
						15040 FIN Financial planning & Analysis	S5
						15050 FIN Group navigation	S5
						15060 FIN Aviation navigation	S5
						15070 FIN Commercial navigation	S5
						15080 FIN Project control	D2
						15500 FIN Treasury & M&A	S4/S5
C1660	Strategy & Airport Planning	B1660	Strategy & Airport Planning	A1660	Strategy & Airport Planning	16600 S&AP Management	S5
						16610 S&AP Strategy	S5
						16620 S&AP Airport Masterplanning	S5
						16630 S&AP Sustainability	S5
						16640 S&AP Programme Development	S5
						16650 S&AP Innovation Hub	S5
						16670 S&AP Aviation costs	D1
C1700	Procurement & Contracting	B1700	Procurement & Contracting	A1700	Procurement & Contracting	17000 P&C Procurement & Contracting management	S5
						17005 P&C Procurement office	S5
						17010 P&C Category clusters	S5
						17015 P&C Contract management	D2
						17020 P&C Business process and system	S5
						17025 P&C Cost expertise center	S5
						17030 P&C Procurement team IT & Services	S5

Bijlage 2.6 Overzicht kostenplaatsen Concern

Kostenplaats parent level C		Kostenplaats parent level B		Kostenplaats parent level A		Kostenplaats Child		Doorbelasting vanuit Concern	Allocatie vanuit Concern
C9000	RSG executive and supervisory board	B9000	RSG board and supervisory board	A9000	RSG board and supervisory board	90000	RSG holding general		S5
						90005	RSG supervisory board		S5
						90010	RSG executive board		S5
C9100	RSG alliances and participations	B9100	RSG AP	A9100	RSG AP	91020	RSG Schiphol Telematics B.V.	D1, A&P	
C9300	RSG concern	B9300	RSG concern	A9300	RSG concern	93000	RSG concern SNL		S5/S6

Kostensoort per kostenplaats (status december 2019)	Kostensoorten in Consultatie (IATA template) en Financiële Verantwoording										
	Depreciation	Maintenance	Utilities	Insurance	Expenses related to investments	outsourced activities	hiring external staff	materials	other external costs	miscellaneous	Employee benefits
22515 - AO&AP DDO AIRCRAFT OPERATIONS											
22520 - AO&AP DDO PASSENGER OPERATIONS											
22530 - AO&AP DDO OPERATIONS DESK											
20100 - AO&AP ABD MANAGEMENT											
20110 - AO&AP ABD AIRLINE & CARGO PARTNERSHIPS											
21525 - AO&AP ABD FORECASTING ANALYSIS & CAPACITY MANAGEMENT											
22900 - S&E - MANAGEMENT											
23010 - S&E - JOINT SECTOR INTEGRAL SAFETY OFFICE											
23300 - S&E - HEALTH SAFETY AND ENVIRONMENT (HSE) - RISK & COMPLIANCE											
23400 - S&E - FST MANAGEMENT											
23405 - S&E - FST EMERGENCY RESPONSE											
23410 - S&E - FST PROFESSIONAL COMPETENCE AND BUSINESS MANAGEMENT											
23415 - S&E - RISK MANAGEMENT AND OPERATIONS											
23420 - S&E - FST LELYSTAD AIRPORT											
23000 - SEC - MANAGEMENT											
23050 - SEC - PLANNING & FORECASTING											
23100 - SEC - SECURITY COSTS											
23105 - SEC - SECURITY OPERATIONS											
23110 - SEC - SECURITY CENTER CONTROL AND BADGE CENTER											
23115 - SEC - SECURITY POLICY											
23120 - SEC - PRE-CLEARANCE											
23200 - SEC - COMPANY SECURITY AND SECURITY COMPLIANCE											
23125 - SEC - BUSINESS PLATFORM IT											
23500 - ASM MANAGEMENT											
24500 - ASM-DDA MANAGEMENT											
24505 - ASM-DDA ASSET INFORMATION											
24510 - ASM-DDA ASSET IT											
24520 - ASM-DDA DIGITAL & INNOVATION											
25500 - ASM-DEV MANAGEMENT											
25505 - ASM-DEV REALIZATION											
25510 - ASM-DEV AIRPORT DEVELOPMENT											
25520 - ASM-DEV SUSTAINABILITY, ENERGY, REPORTS											
25525 - ASM-DEV PORTFOLIO MANAGEMENT											
26000 - ASM-AC MANAGEMENT											
26005 - ASM-AC TECHNICAL OPERATIONS											
26010 - ASM-AC TECHNICAL EXPERTISE OFFICE											
26100 - ASM-AC-OUTSIDE MANAGEMENT											
26105 - ASM-AC-OUTSIDE FLIGHT HANDLING											
26110 - ASM-AC-OUTSIDE PLANE HANDLING											
26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT											
26200 - ASM-AC-PASSENGER FACILITIES MANAGEMENT											
26205 - ASM-AC-PASSENGER FACILITIES FACILITY SERVICES											
26300 - ASM-AC-INSIDE MANAGEMENT											
26305 - ASM-AC-INSIDE TERMINAL OVERALL											
26310 - ASM-AC-INSIDE TERMINAL A											
26315 - ASM-AC-INSIDE TERMINAL B											
26320 - ASM-AC-TEAM MANAGEMENT EXECUTION AND VERIFICATION											
26325 - ASM-AC-TEAM STRATEGY AND PLANNING											
26400 - ASM-AC-INFRA MANAGEMENT											
26405 - ASM-AC-INFRA UTILITIES											
26410 - ASM-AC-INFRA LANDSIDE											
26500 - ASM-AC-BG MANAGEMENT											
26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE											
28000 - ASM BUSINESS TRANSFORMATION											
27000 - A-AVIATION OTHER											
27005 - A-COMMERCIAL-AVIATION OTHER											
27010 - A-ENVIRONMENTAL CAPACITY											
27015 - A-PIER A PROJECT (KISMI)											
27025 - A-AIRPORT CHARGES											
60100 - IT&D D - IT&D DIRECTOR											
61000 - CIOO - CIO OFFICE											
61015 - CIOO - CYBER SECURITY											
64000 - IT&D ENABLING TECHNOLOGIES											
67000 - IT&D DATA & ANALYTICS											
65015 - IT&D BUSINESS PLATFORM EMPLOYEE											
77000 - BUSINESS PLATFORM COMMERCIAL											
80006 - SP COST EXPERTISE CENTER											
80050 - SP IT CP											
80055 - SP IT CHANGE & IT4IT											
90000 - RSG HOLDING GENERAL											
90005 - RSG SUPERVISORY BOARD											
90010 - RSG EXECUTIVE BOARD											
93000 - RSG CONCERN SNL											

De vlakverdeling is gebaseerd op het uitgavenpatroon ytd november 2023 en is indicatief voor budgettering in 2025-2027.

Appendix 3 TS 25-27

Internal invoicing to individual cost centres

The Dutch version of the Allocation System 2025-2027 is the original and official version. In the event of any disparity between the Dutch original of the Allocation System 2025-2027 and this translation, the Dutch text will prevail. No rights can be derived from the information provided in this translation.

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3 Internal invoicing to individual cost centres

3.1 Introduction

This appendix provides a description of the various costs that are recharged. The description is limited to internal invoicing that has a direct or an indirect effect on the allocation of costs and revenues to aviation activities. It describes for each organisational unit which costs are recharged to another organisational unit/legal entity. The top bar shows the reference of the recharging organisational unit plus the type of internal invoice (see also the table of contents on page xx). The bottom two bars specify the 'from' / 'to' information.

The cost centre number of a receiving department is only shown if the receiving department is a department within Aviation. Where costs are recharged to multiple cost centres which change regularly, such as leases (Schiphol Commercial) or projects (Schiphol Projects), the individual cost centres are not shown. Internal invoicing to departments within the other organisational units is verified by entering the internal invoice in the accounts in such a way that it is clear at all times who the supplying party is, and who the receiving party is.

For a more detailed explanation of allocation pricing, see the relevant section in the main document (section 4.2.2).

Specification of internal invoicing

The table below shows all recharges. The purpose of recharging costs to Aviation cost centres is to ensure that as many entire cost centres as possible can then be allocated to a PMC all at once. The recharges to non-Aviation cost centres concern activities that have a direct/indirect effect on allocation to aviation activities (PMC Aviation & PMC Security).

Numbers that are not shown in the table or in the descriptions elsewhere in this document concern internal invoices that existed in the past.

No.	Reason	Type	Cost centre	Department name	Receiving Organisational Unit
Costs recharged by Aviation					
D5	4	Building firefighting	23405	Aviation/S&E	Aviation/ASM Schiphol Commercial
D7	2,4	Utility Services	26415	Aviation/ASM	Various organisational units
D8	2, 3	Utility projects	26405	Aviation/ASM	Schiphol Commercial, Various organisational units
D11	4	Snow clearance and ice prevention	21505	Aviation/AO&AP	Schiphol Commercial
D15	4	Schiphol badges	23110	Aviation/SEC	Schiphol Commercial
D16	4	Authorisations	23110	Aviation/SEC	Schiphol Commercial
D17a	4	Security costs non-SRA area	23100	Aviation/SEC	Aviation/Other Schiphol Commercial
D18	4	Use of the terminal	26300 26305 26310 26315 26200 26205	Aviation/ASM	Aviation/SSE Schiphol Commercial
D19	4	Waste	26205	Aviation/ASM	Aviation/SEC Schiphol Commercial External customers
D20	2, 4	Maintenance of installations and utilities	26405	Aviation/ASM	Aviation/ASM Schiphol Commercial Various organisational units

No.	Reason	Type	Cost centre	Department name	Receiving Organisational Unit
D26a	4	100% Goods screening	23100	Aviation/SEC	Aviation/ASM Schiphol Commercial
D26b	4	Staff security filter	23100	Aviation/SEC	Aviation/ASM Schiphol Commercial
D27	4	Ticket readers	21600	Aviation/AO&AP	Aviation/SSE
D28	4	Infra Manager	26400	Aviation/ASM	Aviation/ASM
D29	1	Various activities	23420	Aviation/S&E	Lelystad Airport NV
Costs recharged by Schiphol Commercial					
D2a	2	Terminal rentals, m2	73000	Schiphol Commercial	Aviation
D2b	2	Commercial Real Estate, property lettings	72010 72005	Schiphol Commercial	Aviation
D2c	2	Mixed use of GA terminal	72010 72005	Schiphol Commercial	Aviation
D5	2	Terminal rentals, changes to tenants	73000	Schiphol Commercial	Various organisational units
D8	2	Staff parking facilities	76000	Schiphol Commercial	Staff departments
D9	4	Continuous research	74300	Schiphol Commercial	Aviation/Other
D10	4	VIP Centre and Press Centre	73600	Schiphol Commercial	Aviation/Other Staff departments
D11	4	Passenger Experience	74200	Schiphol Commercial	Aviation/Other
D12	4	Customer Contact Centre and Mobile Personal Assistance	74200	Schiphol Commercial	Aviation/Other
Costs recharged by Schiphol Projects					
D1	3	Schiphol Projects, Hours	80000 to 80040	Schiphol Projects	Various organisational units
D2	4	Schiphol Projects, Operating result	80000	Schiphol Projects	Various organisational units
Costs recharged by Staff Departments					
D1	4	Strategy & Airport Planning - Aviation costs	16670	Staff departments	Aviation/Other
D2	4	Staff departments, Project-related costs	15080 17015:	Staff departments	Schiphol Projects IT & Data
Costs recharged by associates					
D1	1	Connectivity services	Business 910	Schiphol Telematics	Various organisational units

Legenda

ASM: Asset Management

AO&AP: Airport Operations & Aviation Partnerships

SEC: Security

S&E: Safety & Environment

Reasons 1 to 4:

1. Legal/reporting reasons (if it is relevant for the party receiving the internal invoice to recharge for legal/reporting reasons, such as in the case of separate legal entities).
2. Revenue recording (if it is relevant for the recharging party to record revenues separately).
3. Capitalisable costs (if recharged costs can be capitalised by the receiving party).
4. Simplification of allocation (if the internal invoice simplifies the allocation of the cost centre).

For a more detailed explanation of the reasons stated above, please refer to the main document.

Measurement method and frequency

If the description refers to the 'charges period', this refers to the calendar years 2025, 2026, 2027 for this Allocation System.

If the description refers to the period '2 years preceding the charges period', this refers to the calendar year 2023 for this Allocation System.

If the description refers to the period 'the year preceding the charges period', this refers to the calendar year 2024 for this Allocation System

Disclaimer regarding base years

In the 2025-2027 Allocation System, reference is made to one or two years preceding the start of the charges period for various recharges and allocations in terms of the method and frequency of measurement for consultation purposes. For the 2025-2027 Allocation System, this means the calendar years 2024 and 2023, respectively. Where, when preparing the consultation budget for the years 2025-2027, the reference year stated for a recharge or allocation cannot be considered to be representative due to exceptional situations (e.g. due to major disruptions), then the best-fit alternative will be chosen in deviation from the description. Where the description is deviated from, this will be explained in more detail in the IATA template for the 2025-2027 consultation.

3.2 Costs recharged by Aviation

The following paragraphs provide a description of the types of cost recharged by Aviation.
For an overall list of recharged costs, see section 3.1.

D5 Aviation/S&E - Building firefighting

From: Cost centre 23405 S&E - FST Emergency Response

To: Aviation cost centre 26305 - ASM AC inside terminal overall
Business 700 Schiphol Commercial B.V.

Description of recharge:

Recharging of cost of fighting building fires by S&E/FST/ER (Fire Service) to users of this service. The S&E/FST/ER department engages in two activities: Aircraft firefighting (VBB) and Building firefighting (GGB). The Schiphol Fire Service works in shifts; one shift is on duty 24/7 for GGB and three shifts are on duty 24/7 for VBB. The costs for VBB are fully classified as aviation activities and are allocated in full to Aviation. The costs for GGB are partly reimbursed by the Kennemerland Safety Region on the basis of a covenant. The remaining portion of the costs is recharged according to use of the service (with fire service cover relating to the amount of preparation carried out). The costs are recharged to cost centre 26305 as regards fighting fires at the Terminal complex, and to Schiphol Commercial as regards fighting fires in other buildings and offices located within the airport zone.

Preparation means drawing up and updating plans and procedures in addition to training, drills and exercises for the benefit of the Schiphol Fire Service (Emergency Response):

- Planning & procedures
- Drawing up and updating deployment plans and procedures
- Drawing up and updating accessibility maps
- Advising on fire prevention measures
- Training, drills and exercise
 - Drawing up and updating lesson plans, exercise maps and scenarios
 - Preparing for and providing instructions, training and exercises

After recharging D5, cost centre 23405 is allocated on the basis of A1d (100% directly allocated to PMC Aviation).

Reason for internal invoicing:

4. Simplified allocation

Revenue or cost category of recharge

4032000 Charged costs

Business-economic basis for internal invoicing

The buildings in the airport zone vary significantly in terms of risk level (based on size, accessibility, complexity and type of use). The risk level determines the intensity of preparations, which is an appropriate criterion for apportioning the remaining costs of fighting building fires. The costs are mainly personnel and training costs, but there is also a mark-up for overhead costs. For an explanation of how the mark-up for overhead costs is calculated, see section 4.2.2 of the main document.

Measurement method and frequency

The recharging of costs is based on the number of hours of preparation for Terminal and Schiphol Commercial, respectively, in proportion to the total number of hours of preparation involved in fighting building fires. These different hours of preparation are determined on 1 July of the year preceding the charges period for each

separate year of the charges period. This is done on the basis of an approved Strategic Training and Exercise Plan. This plan estimates the number of hours for planning & procedures based on experience and time spent.

Consultation

1. The costing of a fire team (including a mark-up for BA overhead and Group overhead) is done in the year prior to the three-year charges period. The cost is reduced by the revenue from the contractual contribution paid by the Kennemerland Safety Region under the Covenant. The cost (including the mark-up for overheads) and the revenue from the contractual contribution paid by the Kennemerland Safety Region are adjusted in line with inflation for the three years of the charges period. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.
2. For year 1 of the three-year charges period, the number of preparation hours is allocated on the basis of the number of preparation hours for Terminal and Schiphol Commercial, respectively, in proportion to the total number of preparation hours for building firefighting as determined on 1 July of the year preceding the charges period. For years 2 and 3 of the three-year charges period, the number of preparation hours for Terminal and Schiphol Commercial, respectively, in proportion to the total number of preparation hours for building firefighting is determined on the basis of the Strategic Training and Exercise Plan.

Financial accounts

The planned preparation hours are actually incurred on the basis of laws and regulations. The actual recharge is therefore based on budgeted amounts.

Manager

Sr Manager Group and Aviation Navigators

D7 Aviation/ASM - Utility services

From: Cost centre 26415 ASM-AC-Infra Energy and Environment

To: Various cost centres

Aviation cost centres: 26100 ASM-AC-Outside Management; 26305 ASM-AC-Inside Terminal Overall; 26410 ASM-AC-Infra Landside; 21505 AO&AP PPI Aircraft Process Management

Security cost centres: 23115 SSE-SEC Security Policy; 23410 SSE-FST Professional Competence and Business Management

Various organisational units (see also table 3)

Description of recharge

Recharging of cost of making available Utilities (transmission), supply of commodities.

After recharging D7, cost centre 26415 is allocated on the basis of A4a (100% directly allocated to PMC Utility Services).

General description ASM-AC-Infra (Utilities)

The Utilities product group forms part the ASM-AC-INFRA department, hereinafter referred to as 'INFRA (Utilities)'. This department is responsible for the supply of energy and water at the airport. The department ensures that all airport-based companies have access to gas, water and electricity. Wastewater disposal is also handled by INFRA (Utilities). For those purposes, INFRA (Utilities) manages and maintains a private network of cables, pipes and installations and ensures that the quality of the system meets customer requirements. INFRA (Utilities) is also responsible for procuring electricity and gas for internal customers. Its tasks and responsibilities include without limitation:

- Network manager of the electricity and gas network
- Transmission of electricity and gas to all customers at the Schiphol site
- Supply of electricity and gas to Schiphol Group's internal customers
- Management of drinking water and firewater network, wastewater sewage system
- Management and maintenance of Central Fire Extinguishing Water Supply
- Treatment of sanitary wastewater
- Energy procurement and management
- Emissions reporting
- Investigation and implementation of sustainable solar and wind energy projects

The Dutch Authority for Consumers and Markets (ACM) published decisions in April 2019 granting exemptions from the Closed Distribution System (GDS) to carry out grid management operations within the designated airport area.

INFRA (Utilities) is responsible for complying with applicable laws and regulations when drawing up, for example:

- Pricing policy for electricity, gas and water
- Connection conditions
- Policy documents and agreements
- Annual CO2 emissions reports

INFRA (Utilities)'s customers

INFRA (Utilities)'s customers include both internal Schiphol customers (Aviation, Schiphol Commercial etc.) and external customers. Its internal customers for each product are shown in table 3.

Its external customers are companies based at Schiphol. Revenues are charged to both external customers (by means of invoices) and internal customers (by means of recharging) in accordance with the table below.

The table below shows for each revenue account whether services are provided to internal or external customers or both:

Table 1

Nr	Rekening	Omschrijving	Externe Klanten	Interne Klanten
1	8025000	ELECTRICITY SUPPLY		X
2	8025200	ELECTRICITY TRANSPORT	X	X
3	8025100	ELECTRICITY TAX		X
4	8028000	CO2 EMISSION		X
5	8026000	GAS SUPPLIES		X
6	8026200	GAS TRANSPORT	X	X
7	8026100	GAS TAX		X
8	8027200	WATER SUPPLY	X	X
9	8027000	SEWER COSTS CONTRIBUTION	X	X
10	8027100	TAX ON WASTEWATER PURIFICATION		X
11	8044100	OTHER REVENUES	X	X

The recharges are described in the Allocation System under numbers D7, D8 Utility projects, D20 Utilities, maintenance of installations and D28, maintenance of assets belonging to INFRA (Utilities).

Positioning of Utilities product group and cost flows within Aviation

Within OU Aviation, the Utilities product group forms part of the ASM-AC-INFRA department.

The cost centres of the ASM-AC-INFRA department, all costs and revenues of which are fully allocated to PMC Utility Services, are:

- 26415 ASM-AC-INFRA Energy and Environment (D7)
- 26405 ASM-AC-INFRA Utilities (D8 and D20)

Cost centre 26415 INFRA Energy and Environment passes costs onto to, for example, cost centres within Aviation and Security, i.e.:

Aviation

- ASM: cost centre 26100 ASM-AC-Outside Management
- ASM: cost centre 26305 ASM-AC-Inside Terminal Overall
- ASM cost centre 26410 ASM-AC-Infra Landside
- AO&AP: cost centre 21505 AO&AP PPI Aircraft Process Management

Security

- SSE cost centre 23115 -SEC Security Policy
- SSE cost centre 23410 S&E-FST Professional Competence and Business Management

Virtually all costs and revenues are allocated by cost centres 26415 and 26405 to PMC US by means of allocation A4a (100% directly allocated to PMC US).

Depreciation and disposals are important exceptions to the above. For example, INFRA (Utilities) has de-icing assets in its assets register. However, these depreciation charges are allocated directly to PMC Aviation rather than PMC Utilities.

In addition to the costs of INFRA (Utilities), PMC US also records allocations from Aviation, Staff Departments, and IT&D. The revenues and costs of PMC Utility Services are recognised in the accounts and audited by the auditor

annually. Any excess returns or shortfalls are restated in the annual financial accounts under the Dutch Aviation Act.

Reason for internal invoicing:

2. Revenue recording
4. Simplified allocation

Revenue account for recharging

1	8025000 Electricity supply
2	8025200 Electricity transport
3	8025100 Electricity tax
4	8028000 CO2 emission
5:	8026000 Gas supply
6:	8026200 Gas transport
7	8026100 Gas tax
8	8027200 Water supply & transport
9	8027000 Sewer costs contribution
10	8027100 Tax on wastewater purification
11	8044100 Other revenues

Business-economic basis for internal invoicing

The costs allocated to PMC Utility Services form the basis for calculating the charge per product. The costs of PMC Utility Services are:

- 1) the costs of cost centres 26415 and 26405 within OU Aviation (such as staff costs, depreciation charges with allocation to PMC US, procurement costs for the various commodities)
- 2) allocations from OU IT&D, OU Staff Departments and OU Aviation (i.e. including BA and group overheads).

Re 1) The costs of cost centres 26415 and 26405 within OU Aviation are allocated to the various products according to apportionment keys.

- Direct costs can be allocated fully to a product (for example electricity procurement, electricity transmission network, and energy tax).
- Indirect costs are allocated to a product according to a shared key (on the basis of a time sheet, for example).

Re 2) The allocations from OU IT&D, OU Staff departments and OU Aviation are allocated to the various products according to the following calculation:

- 50% on the basis of the estimated time spent per product by all ASM employees working on Utilities products.
- 50% on the basis of the total direct costs resulting from calculation 1). All cost entries in the cost allocation under 1) are assessed to determine whether they are direct or indirect costs. The relative share of the direct costs per product constitutes the key for this allocation.

In addition to the costs referred to in 1) and 2), the charge is calculated by factoring in 3) a surcharge for invested capital, i.e. for products with an asset base (including assets under construction ¹⁾ . WACC for aviation activities is used for internal supplies to Aviation.

¹ Construction period interest is also factored in for assets under construction, calculated on the basis of WACC, in accordance with the methodology described in section 4.2.4. of the main document.

Measurement method and frequency

Consultation

1. The costs of the INFRA (Utilities) department comprise staff costs, procurement costs for the various commodities and depreciation and capital costs.

Staff costs for years 1, 2 and 3 of the charges period are adjusted for changes to collective bargaining agreements and social insurance contributions. These adjustments are determined at Schiphol Group level on the basis of current collective bargaining agreements and guidance from the Management Board regarding wage developments. As regards adjustments to social insurance contributions, information on expected contribution trends is obtained from relevant bodies (such as the Pension Fund).

The procurement costs of the various products for internal customer Aviation for the three years of the charges period are calculated as follows: 100% of procurement is done in advance based on contractual agreements with external parties for the 3 years of the charges period. This sets the charge for Aviation, which may be different in each of the 3 years

Depreciation costs and capital costs in so far as relating to INFRA (Utilities) assets and allocated to PMC US are determined for the three years of the charges period on the basis of historical costs and book value as recorded in the asset register (depreciation costs are based on historical costs and capital costs are based on the book value). In addition, planned investments according to the Aviation Development Plan are factored into the depreciation and capital costs for the years of the charges period.

2. Consumption volumes for the various products for the years of the charges period are calculated as follows: the estimated consumption of the various products for the year preceding the charges period serves as the base year.

The base year is estimated by a trend analysis of consumption in the years preceding the base year and the estimated future additional consumption based on asset developments as shown in the annual forecast (for the year preceding the charges period). This base is adjusted for years 1, 2 and 3 of the charges period to reflect the asset trends of the purchasing OUs. The trends are shown in the Aviation Development Plan. Time spent by ASM staff per product is determined in consultation with management for the years of the charges period (based on experience figures recorded in the 3 years preceding the charges period).

Financial accounts

The total cost per product (the sum total of 1), 2) and 3)) as described under base is divided among the cost units (e.g. kWh for the supply of electricity), so that a per product charge can be determined for each individual year of the charges period. This rate is used for recharging and billing purposes (actual quantities * charge).

As for the products related to gas and electricity supply and energy tax, any non-contractually pre-determined deviations between budgeted and actual charges are recharged on a time and materials basis for each individual year of the charges period.

As for the products related to gas and electricity transmission, the following settlement method is used: the method of calculating the charges for Utilities is based on actual costs and revenues incurred, also known as "Ex Ante - Ex Post" settlement. This is done in order to comply with the Dutch Energy Act, the guiding principle of which is to settle on the basis of actual costs and revenues. In broad terms, the calculation method comes down to the difference between budgeted costs and budgeted revenues and actual, realised costs/revenues (and the charges based on them) being factored into the subsequent calculation of the charge. This is done because of the fact that it is difficult to trace back costs to specific customers.

The other products are not charged on a time and materials basis In view of their lower volumes and limited price risk.

At the end of the calendar year, the margin earned by the Utilities product group on the services supplied to PMC Aviation and PMC Security in any individual year of the charges period arising from the estimated quantities purchased and estimated purchase prices throughout the year in relation to the actual quantities purchased and purchase prices is adjusted for the full cost of the actual service or product supplied by means of a memorandum entry.

The utility products and cost units are as follows:

Table 2 (products and costs units)

No	Product	Explanation	Cost unit	Determination of cost unit	Calculation of the rate
1	Electricity supply	Supply of the electricity commodity	kWh	The size of the cost unit for the commodity (kWh) is determined by measuring consumption in kWh.	Direct costs (electricity purchase) + allocated indirect costs divided by the total expected number of kWh. For the Aviation portfolio, a large portion of electricity procurement takes place at the off-peak rate. The choice has been made to use a weighted average price per kWh (expected share of volume off peak x off-peak rate + expected share of volume peak x peak rate)
2	Electricity transmission	Transmission through the Schiphol electricity grid	1. kWh 2. Contracted capacity (kW contract) 3. Max. capacity (kW max.) 4. Rate independent of transmission	The size of the various cost units is determined by measuring capacity and consumption at the connections. The capacity measurement partly determines the contract value.	Basis is the ACM's rate code, while taking account of the specific characteristics (operational scale) of the grid.
3	Electricity tax	Energy tax on electricity commodity	kWh	The size of the cost unit for the commodity (kWh) is determined by measuring consumption in kWh.	The kWhs per EAN are determined by means of a WOZ-based allocation on the basis of a graduated energy tax table
4	CO ² emissions allowances	CO ₂ emissions allowances, carbon offset certificates and carbon removal certificates (for the commodities electricity, gas and other (vehicle fleet,	1. kWh 2. m ³ 3. Invoices and expense claims	Electricity and natural gas consumption is measured. Consumption of other fuels is measured where possible or estimated as best as possible. On this basis, emissions allowances and offset certificates corresponding to emissions are purchased on the basis of measured and determined values.	Emissions allowances, carbon offset certificates and carbon removal certificates are purchased on the basis of a predefined strategy

² CO₂ emissions allowances are opex-related costs and are not capitalised as intangible fixed assets.

No	Product	Explanation	Cost unit	Determination of cost unit	Calculation of the rate
		fire training site, commuting, business trips and company cars)) to offset the CO2 impact			
5:	Gas supply	1. National transmission 2. Supply of the gas commodity	Contract capacity (m3/hr contract) m3	1. The size of the cost unit that applies to national transmission is determined by measuring capacity at the connections. This measurement determines the contract value. 2. The size of the cost unit for the commodity (m3) is determined by measuring consumption in m3.	Direct costs (purchase of gas, including factored in national transmission) + allocated indirect costs, divided by total expected number of m3
6	Gas transmission	Transmission via the gas supply network at Schiphol	1. Rate independent of transmission 2. Contract capacity (m3/hr contract) (transmission-dependent)	1. Transmission-independent rate: fixed amount per period, which varies per connection depending on the type of configuration (such as measurement services, connection maintenance fee). 2. The size of the cost unit for the transmission-dependent rate is determined by measuring capacity at the connections. This measurement determines the contract value.	Direct costs (such as depreciation and cost of capital of the gas supply network, maintenance costs) plus allocated indirect costs less the sum total of the periodic transmission-independent rates, are divided by the size of the cost unit m3/hr contract, so as to determine the transmission-dependent rate.
7	Gas tax	Energy tax and Renewable Energy Storage of commodity gas	m3	The size of the cost unit for the commodity (m3) is determined by measuring consumption in m3.	The m3 per EAN are grouped by WOZ property and then determined using a graduated scale.
8	Water (supply and transport not separated)	Supply of commodity water; Transport over the water network at Schiphol.	1. Standing charge 2. m3 3. Capacity fee for drinking water as fire-extinguishing water	1. Standing charge: fixed amount per period, which varies per connection depending on the type of configuration (such as measurement services, connection maintenance fee). 2. The size of the cost unit for the commodity (m3) is determined by measuring consumption in m3. 3. Capacity fee for water as firewater = fixed amount per period, which varies per purchaser depending on the configuration of drinking water as fire-extinguishing water.	Direct costs (such as depreciation and cost of capital of the water supply system and maintenance costs) plus allocated indirect costs less the sum total of revenues from the standing charge and the capacity fee for drinking water as fire-extinguishing water are divided by the cost unit (m3) so as to determine the rate per m3.
9	Wastewater collection & transport (sewerage charge)	Wastewater disposal via waste water network at Schiphol	M3 (drinking water consumption)	Sewerage charge: The size of the cost unit m3 is determined by measuring water consumption in m3. An exception applies to parties who only purchase drinking water and do not dispose of it; the relevant m3 consumed is not included.	Direct costs (such depreciation and cost of capital of the sewerage system and maintenance costs) plus allocated indirect costs divided by the size of the m3 cost unit. Direct costs are initially reduced by a specific SRE cost item for installing the sewerage system.
10	Treatment of sanitary waste water	Treatment of sanitary waste water by an external party.	Ve (pollution unit)	The size of the cost unit (Ve) (pollution unit) is based on the amount of measured water consumption in m3. An exception applies for connected parties who only use drinking water and do not dispose of sanitary waste water, the relevant m3 consumed is not included. Measurement in accordance with water supply. The measured quantity of water (m3) x the pollution	Cost of the external party plus allocated indirect costs divided by the size of the Ve cost unit.

No	Product	Explanation	Cost unit	Determination of cost unit	Calculation of the rate
				coefficient (0.023) determines the size of the cost unit (Ve).	
11	Central firewater facility CBV-1	Central firewater supply CBV-1 for sprinkler class K14	Monthly maintenance fee	Number of connections CBV-1 multiplied by maintenance rate	Direct costs (including depreciation and capital costs CBV-1, maintenance costs) plus allocated indirect costs divided by the size of the cost unit

Table 3 Internal customers per product

	From: 26415 ASM-AC-infra Energy and Environment	To: Type of revenue
1.	Electricity supply	100 OU Aviation 700 Schiphol Commercial 903 Rotterdam Airport BV 905 Rotterdam Airport Vastgoed BV 906 Lelystad 910 Schiphol Telematics BV
2.	Electricity transmission	100 OU Aviation 700 Schiphol Commercial 910 Schiphol Telematics BV
3.	Electricity tax	100 OU Aviation 700 Schiphol Commercial 903 Rotterdam Airport BV 905 Rotterdam Airport Vastgoed BV 906 Lelystad
4.	CO2 emissions allowances	100 OU Aviation 700 Schiphol Commercial
5.	Gas supply	100 OU Aviation 700 Schiphol Commercial 903 Rotterdam Airport BV 905 Rotterdam Airport Vastgoed BV 906 Lelystad
6.	Gas transmission	100 OU Aviation 700 Schiphol Commercial
7.	Gas tax	100 OU Aviation 700 Schiphol Commercial 903 Rotterdam Airport BV 905 Rotterdam Airport Vastgoed BV 906 Lelystad
8.	Water (supply and transport not separated)	100 OU Aviation 700 Schiphol Commercial
9.	Waste water collection & transport (sewerage charge)	100 OU Aviation 700 Schiphol Commercial
10.	Sanitary waste water treatment	100 OU Aviation 700 Schiphol Commercial
11.	Central fire-extinguishing facility CBV-1	100 OU Aviation 700 Schiphol Commercial BV

Energy tax (electricity tax and gas tax) is settled for Schiphol Commercial via m2 price of Terminal because this concerns Terminal WOZ properties.

Table 4 Measurement method (and frequency) of cost units

No.	Product	Cost unit	Measurement method, frequency and notes
1.	Electricity supply	kWh	Usage is measured by the metering company using telemetry meters and smart meters (small connections). The telemetry meters

			record a value once every 15 min. DNWG Infra's metering service reports the readings at month-end.
2.	Electricity transmission	1. kWh 2. Contracted capacity (kW contract) 3. Max. capacity (kW max.) 4. Rate independent of transmission	1. Measurement - same as electricity supply. 2. Measurement - same as electricity supply. 3. Measurement - same as electricity supply. 4. Determined once only at start of contract
3.	Electricity tax	kWh	Measurement - same as electricity supply.
4.	CO2 emissions allowances	1. kWh 2. Nm3 3. Invoices, expense claims and receipts	1. Measurement - same as electricity supply. 2. Measurement - same as gas supply 3. Actual costs booked are determined annually.
5.	Gas supply	1. Contracted capacity (m3/h) 2. Nm3	Usage is measured monthly by the metering company. Manual measurements are done monthly, telemetry meters record values once every 60 min. DNWG Infra's metering service reports the readings at month-end.
6.	Gas transmission	1. Rate independent of transmission 2. Contract capacity (m3/hr contract) (transmission-dependent)	1. Determined once only at start of contract 2. Measurement - same as gas supply
7.	Gas tax	Nm3	Measurement - same as gas supply
8.	Water (supply and transport not separated)	1. Standing charge 2. m3 3. Capacity fee for drinking water as fire-extinguishing water	1. Determined once only at start of contract. 2. Consumption in m3 is measured by the metering company carrying out manual readings. Readings are taken and reported bi-monthly. 3. Determined once only at start of contract.
9.	Waste water collection & transport	M3 (drinking water consumption)	Sewerage charge: the size of the cost unit (m3) is determined by measuring water consumption in m3. An exception applies to parties who only purchase drinking water and do not dispose of it; the relevant m3 consumed is not included. Measurement in accordance with water supply.
10.	Treatment of sanitary waste water	Ve (drinking water)	Treatment charge: the size of the cost unit (Ve) (pollution unit) is based on the amount of measured water consumption in m3. An exception applies for connected parties who only use drinking water and do not dispose of sanitary waste water, the relevant m3 consumed is not included. Measurement in accordance with water supply. The measured quantity of water (m3) x the pollution coefficient (0.023) determines the size of the cost unit (Ve).
11.	Central fire-extinguishing facility CBV-1	Monthly maintenance fee	1. A maintenance fee is charged per connection, as determined annually.

The supply (and transmission) of Utilities (electricity, gas, water and waste water) to the Schiphol head office building is invoiced to Schiphol Commercial. Schiphol Commercial passes these costs onto the central Facility Management staff department. These costs are subsequently allocated to users on the basis of allocation key A2 OU Staff Departments and OU Group (same method as rental costs).

Manager:

Sr Manager Group and Aviation Navigators

D8 Aviation/ASM - Utility Projects

From: Cost centre 26405 ASM-AC-Infra Utilities

To: Business 700 Schiphol Commercial;
Various cost centres (cost centre varies according to specific projects)

Description of recharge

SM Asset Continuity-Infra Utilities carries out various utility projects for internal and external customers. These projects mainly involve installing or altering connections in buildings for electricity, natural gas, drinking water, the central firewater facility and waste water. These connections are not part of UT's transmission systems, and are the property of the building owner. The cost of executing these projects (materials, hours, subcontracting, etc.) is charged to the owner of the building. After recharging D8 and D20 ASM-AC-Infra Utilities, plant maintenance, cost centre 26405 is allocated on the basis of A4a (100% direct allocation to PMC Utilities).

Reason for internal invoicing:

2. Revenue recording
3. Costs capitalisable by the receiving party

Revenue or cost category of recharge

8044100 Other Revenues

Business-economic basis for internal invoicing

The recharge concerns a secondary activity and so the cost is based on the actual project costs. The work is outsourced. The costs invoiced by the main contractor are recharged without a mark-up. This activity requires little or no effort on the part of the Schiphol organisation, meaning that a mark-up is not relevant.

Measurement method and frequency

Consultation

1. The cost per connection is determined on the basis of the actual costs for a full calendar year divided by the number of connections installed. The actual costs are based on the costs invoiced by the main contractor for the most recent full calendar year (two years preceding the first year of the charges period). This cost is adjusted in line with inflation for the three years of the charges period. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.
2. The number of connections installed for the most recent full calendar year (two years preceding the first year of the three-year charges period) is used as a basis. This basis is adjusted to reflect the changes in the number of connections in the three years of the charges period, as based on the changes in the number of lettable square metres of SRE's building portfolio (Schiphol location) as shown in the Business Plan.

Financial accounts

The recharge is recorded in the project accounts based on the actual costs recorded. Recording takes place on a continuous basis.

Manager: Sr Manager Group and Aviation Navigators

D11 Aviation/AO&AP - Snow Clearance and Ice Prevention

From: Cost centre 21505 AO&AP/PPI/ Aircraft process management

To: Schiphol Commercial and to AO&AP/PPI

Description of recharge

Costs recharged to Schiphol Commercial BV and AO/PPI/Landside Access Process Management for snow clearance and ice prevention for the landside sites and infrastructure.

After recharging D11, cost centre 21505 is allocated on the basis of A1a (100% directly allocated to PMC Aviation).

Reason for internal invoicing:

4. Simplified allocation

Revenue or cost category of recharge

4032000 Charged costs

4032100 Miscellaneous

Business-economic basis for internal invoicing

Snow clearance and ice prevention services are performed on the basis of standard routes. These routes are allocated to the purchasing OUs (based on the time spent per route) and form the basis for apportioning the costs.

The operating assets deployed are managed by Fleet Management in the ASM/AC/Outside Fleet Management department. The recharge includes the depreciation costs and cost of capital of the operating assets deployed.

The recharge is calculated as the full cost (outsourcing and cost of materials) plus a mark-up for overheads of the department, the BA and the Group (on the basis of allocated staff costs). For an explanation of how the mark-up for overhead costs is calculated, see section 4.2.2 of the main document.

The costs for snow clearance and ice prevention services largely depend on the weather conditions. At the end of the financial year, the actual costs are set off against the pre-calculated costs.

Measurement method and frequency

Snow clearance and ice prevention services are performed on the basis of standard routes. These routes are allocated to the purchasing OUs (based on the time spent per route) and form the basis for apportioning the costs. The costs for snow clearance and ice prevention services largely depend on the weather conditions. The work is outsourced and mainly involves staff costs and materials (gritting salt).

Consultation

1. The cost of snow clearance and ice prevention is determined on the basis of the average weighted cost for the 5 most recent full calendar years (2 to 6 years preceding the three-year charges period). Given that these costs are largely weather-dependent and cost trends are therefore unpredictable, a 5-year reference period is used. The actual costs are based on: the sums charged by the main contractor, operating assets deployed, and a mark-up for overheads (see above) for the 5 most recently full calendar years (2 to 6 years preceding the first year of the charges period), adjusted in line with inflation. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.

2. The routes form the basis for allocating the costs to the purchasing OUs. These are standard routes that do not change from one year to the next and so a fixed cost allocation suffices for the three years of the charges period.

Financial accounts

At the end of the calendar year for each individual year of the charges period, the actual costs are charged to the purchasing OUs on the basis of the fixed ratio agreed in consultation.

Manager

Sr Manager Group and Aviation Navigators

D15 Aviation/SEC - Schiphol Badges

From: Cost centre 23110 SEC - Security Center Control and Badge Center

To: Schiphol Commercial

Description of recharge

The Security department's responsibilities include issuing access badges (Schiphol badges) and granting physical access to the various areas located at Schiphol. This is important for the purpose of restricting access to areas where access and/or security control measures are in force as dictated by European or national regulations and company policy.

The airport grounds are divided into a landside and an airside area. The public and secured areas are located on landside.

The public areas (such as Schiphol Plaza) are not protected or secured. Security measures are in place here, but these areas are generally open to everyone. No Schiphol badge is required in these areas.

A secured area is an area for which specific security or access facilities are provided. These areas are generally open to everyone, depending on the access policy implemented by the owner of the building or area/grounds (such as the staff car park and Schiphol head office building).

On the airside, security restricted areas (SRA and SRA-(CP)) and controlled areas have been put in place for security reasons. Both of these are 'protected areas'. Please see section 4.3.3 in the main document for an explanation of SRA and SRA-(CP) areas. Access to these protected areas is restricted to passengers and staff from organisations working there. Examples of these areas are the lounges, piers and apron, and areas where access and/or security control measures are in place. SRA/SRA-(CP) areas are subdivided into sub-areas, such as the baggage basement and the apron. The difference between a controlled area and an SRA/SRA-(CP) is that security checks are carried out in addition to access control when entering an SRA/SRA-(CP).

The costs recharged to Schiphol Commercial concern the use of Schiphol badges by concession holders. Concession holders need Schiphol badges to access the protected area at the Terminal. The cost of these badges is passed onto Schiphol Commercial.

After recharging D15 and D16, cost centre 23110 is allocated on the basis of A3a (100% directly allocated to PMC Security).

Reason for internal invoicing:

4. Simplified allocation

Revenue or cost category of recharge

4032000 Charged costs

Business-economic basis for internal invoicing

A distinction is made between costs relating to access badges and the issue and management of authorisations:

1. The costs associated with access badges (access control system; the issue and management of badges). For this purpose a price is charged for each badge issued. The same price is charged for each badge, whether issued to an internal or external party. The price is calculated as the full cost (staff costs, cost of materials, depreciation costs and cost of capital) plus a mark-up for overheads of the department, the BA and the Group.
2. The costs associated with issuing and managing authorisations. A price is calculated for each authorisation issued. The price is calculated as the full cost (staff costs, cost of materials, depreciation costs and cost of capital) plus a mark-up for overheads of the department, the BA and the Group. Schiphol Commercial charges authorisation costs to the area manager.

The recharge is based on the assumption that each badge issued involves issuing and managing an authorisation for that badge (one badge = one authorisation).

Measurement method and frequency

Consultation

1. The cost per access badge and authorisation is determined on the basis of the actual costs divided by the number of access badges and authorisations issued. The actual costs are based on the most recent full calendar year (two years preceding the first year of the charges period) and calculated according to the above method (see business-economic basis for recharge). These cost prices are adjusted in line with inflation for the three years of the charges period. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.
2. The number of actual access badges and authorisations for the most recent full calendar year (two years preceding the first year of the charges period) is used as a basis. This basis is adjusted by the driver movements in volume of concession revenues (excluding Plaza; this is a public area) in the three years of the charges period, as shown in Schiphol Commercial's Business Plan for the relevant years. Movements in volume are directly related to the number of staff employed by concession holders.

Financial accounts

The actual number of access badges and authorisations issued to concession holders and granting access to protected areas is determined In December of each individual year of the charges period. The recharge concerns the actual number of access badges and authorisations determined multiplied by the cost per product per individual year of the charges period established in consultation.

Manager

Sr Manager Group and Aviation Navigators

D16 Aviation/SEC - Authorisations

From: Cost centre 23110 SEC - Security Control and Badge Center

To: Schiphol Commercial

Description of recharge

Cost of parking authorisations recharged to Schiphol Commercial. Access to the car parks requires a badge and authorisation issued by the Badge Center. For a description of access control, please see D15 Schiphol Badges. After recharging D16 and D15 Schiphol Aviation/Security - Schiphol Badges, cost centre 23110 is allocated on the basis of A3a (100% directly allocated to PMC Security).

Reason for internal invoicing:

4. Simplified allocation

Revenue or cost category of recharge

4032000 Charged costs

Business-economic basis for internal invoicing

Parking authorisations

Recharging is based on the number of authorisations issued * standard rate (staff costs, depreciation costs, management and maintenance costs) plus a mark-up for overheads of the department, the BA and the Group.

Car park passageways

A car park passageway is a passageway to a specific area (such as a secured or protected area). The rate is based on the actual cost of the car park passageways installed (including depreciation and capital costs) plus a mark-up for overheads of the department, the BA and the Group.

Measurement method and frequency

Consultation

The cost per parking authorisation and car park passageway is determined based on the actual costs divided by the number of parking authorisations issued and car park passageways installed. The actual costs are based on the most recent full calendar year (two years preceding the first year of the charges period) and calculated according to the above method (see business-economic basis for recharge). These cost prices are adjusted in line with inflation for the three years of the charges period. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.

1. The number of actual parking authorisations issued and car park passageways installed for the most recent full calendar year (two years preceding the first year of the charges period) is used as a basis. The basis for the number of parking authorisations is adjusted by the driver movements in volume of concession revenues (including Plaza) in the three years of the charges period, as shown in Schiphol Commercial's Business Plan for the relevant years. These movements in volume are directly related to the number of staff employed by concession holders and the related parking authorisations. The basis for the number of car park passageways is kept the same for the three years of the charges period, because there is no driver available on which to base movements in the number of passageways.

Financial accounts

The actual number of parking authorisations issued to concession holders granting access to car parks and the number of car park passageways are determined In December of each individual year of the charges period. The recharge concerns the actual number of parking authorisations and car park passageways determined multiplied by the cost per product per individual year of the charges period established in consultation.

Manager

Sr Manager Group and Aviation Navigators

D17a Aviation/SEC - Security costs non-SRA area

From: Cost centre 23100 SEC - Security Costs

To: Aviation (cost centre 21600 - AO&AP PPI Passenger Process Management)
 Schiphol Commercial (cost centre 73000 - Terminal Rentals)
 Schiphol Commercial (cost centre 73300 - Retail & Hospitality Services)

Description of recharge

Recharging of the cost of security of the Terminal complex (and the car parks, Jan Dellaertplein, Schiphol East and SHG building) not directly related to the prevailing EU legislation for SRA (CP) area to the various OUs using this area. The department contracts and supervises the security companies engaged to perform this task. The costs are passed on to the users of the controlled and public areas because the security of these areas also serves a clear corporate security purpose, i.e. the protection and continuity of business operations.

After recharging D17a, D26a 100% goods control and D26b use of personnel (security) filter by Non Aviation, cost centre 23100 is allocated on the basis of A3a (100% direct allocation to PMC Security).

Reason for internal invoicing:

4. Simplified allocation

Revenue or cost category of recharge

4000100 Security Agents

Business-economic basis for internal invoicing

Regulation 300/2008 on common rules in the field of civil aviation security applies to security of the Terminal. The objective of this regulation is '*to establish and implement appropriate Community measures, in order to prevent acts of unlawful interference against civil aviation*'. The severity of the mandatory security measures depends on the designated area status.

Airside areas refer to those areas where security measures apply that are primarily aimed at protecting aircraft (passengers, crew and baggage), also known as the SRA(-CP) areas. These airside areas concern: at the Terminal complex: lounges and piers, baggage basements and unloading quays. Outside the Terminal complex: checkpoints, aprons, landing area, fire stations and at Schiphol East the hangars and the GA (General Aviation) terminal. Landside areas refer to those areas where there is a clear business security objective in addition to the overall security objective, i.e. protection and continuity of business operations, also known as the non-SRA(-CP) areas. These landside areas concern: at the Terminal complex: arrival and departure halls, the Plaza. Outside the Terminal complex: Jan Dellaertplein, Drop-off Roads, Service Lane, Transport- and Expeditiestraat, and the SHG building.

The point of departure for the allocation of security costs is that only the costs relating to the SRA/SRA-CP areas are charged in full directly to the PMC Security. The costs of the SRA/SRA-CP areas relate to internal or external personnel (salaries, additional costs, training, etc.) and equipment (such as X-ray machines, security scans, hand scanners, walkie-talkies, cameras, etc.).

Given that, apart from overall security, the protection of non-SRA/SRA-CP areas also serves a clear company security purpose, i.e. protection and continuity of business operations, the security costs for these areas are allocated to the various OUs on the basis of actual use. In respect of the allocation, a distinction is made between the following cost items:

1. Cost of specific measures in the non-SRA (CP) area are passed on to the user of those measures. For example, shop security at the Plaza and surveillance of the car parks (including keeping out homeless people) are passed on to Schiphol Commercial. These are costs for supervisory staff. The supervisory staff carry out surveillance work, supported by the Security Control Centre (SCC) checking GMI camera footage. The recharge is a fixed amount determined before the start of the year. The service level and related costs are coordinated with the purchasing department.

The recharge concerns the budgeted costs for the budgeted number of hours of surveillance and GMI footage checks at the SCC. Due to the fact that the work is carried out in 24-hour shifts, there is little or no difference between the actual and budgeted costs. The actual costs of any additional assignments are passed on separately. The costs for the GMI cameras used to secure publicly accessible areas, management of those cameras and data communication costs are part of the Business Platform IT allocation key (A7h) and are not part of this recharge.

2. The cost of securing publicly accessible areas (including measures aimed at fighting crime, checking GMI camera footage at the SCC, mobile surveillance and night closure of the Plaza, Transportstraat, Arrival and Departure Halls) are allocated on the basis of the generally applied Schiphol - addendum NEN 2580 m² distribution of the entire Terminal Building. The users of the Terminal complex as a whole also benefit from these measures and are therefore allocated costs by means of this specific allocation. This refers only to the hours spent by the staff deployed. The costs for the GMI cameras used to secure publicly accessible areas, management of those cameras and data communication costs are part of the Business Platform IT allocation key (A7h) and are not part of this recharge.
3. The costs allocated to PMC Aviation on the basis of the m² apportionment key (in accordance with 2nd point above) are allocated to PMC Security (security activities) pursuant to the Dutch Aviation Act.

The recharge consists of the full cost, consisting of direct costs (hiring of man-hours) plus a mark-up for indirect costs (BA and group overheads). There is no deployment of any assets.

An extra 'adjustment' recharge is entered on a time and materials basis for the difference between the actual and the budgeted costs. This adjustment is entered directly after the end of the financial year.

Measurement method and frequency

Consultation

1. The costs for the measures described under business-economic reasons (1 and 2) are determined on the basis of the number of hours multiplied by the hourly rate of security including a mark-up for overheads. The security agents' rate is adjusted in line with inflation for the three years of the charges period. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document. The costs for specific measures in non-SRA (CP) areas are recharged in full to Schiphol Commercial. The costs for security measures in non-SRA (CP) areas are recharged to users on the basis of their m² usage of the Terminal.
2. The number of surveillance hours for specific measures in the non-SRA (CP) area for years 1, 2 and 3 of the charges period will be determined based on discussions with the purchasing department and taking into account the desired service level and developments in the non-SRA (CP) area.

The number of hours of camera surveillance for specific measures in non-SRA (CP) areas is kept the same for the duration of the Allocation System in view of the fixed number of cameras.

The number of hours involved in general measures, i.e. hours of surveillance and the number of hours spent checking camera footage at the SCC in non-SRA (CP) areas and the number of hours of security of

publicly accessible areas, are determined for years 1, 2 and 3 of the charges period on the basis of movements in the number of m2 at the Terminal. Reference is made to D18 Use of Terminal.

Financial accounts

The actual cost of surveillance and camera surveillance for each individual year of the charges period is recharged including any extra assignments.

Manager

Sr Manager Group and Aviation Navigators

D18 Aviation/ASM - Use of Terminal

From:	Cost centre 26300	ASM/AC/Inside Management
	Cost centre 26305	ASM/AC/Inside Terminal Overall
	Cost centre 26310	ASM/AC/Inside Terminal A
	Cost centre 26315	ASM/AC/ Inside Terminal B
	Cost centre 26200	ASM/AC/Passenger Facilities Management
	Cost centre 26205	ASM/AC/Passenger Facilities Services

To:	Aviation (cost centre 23115 SSE/SEC/Security Policy) Schiphol Commercial BV
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Description of recharge

Recharge for use of the Terminal complex to PMCs other than PMC Aviation. The Terminal complex is a single building, the primary purpose of which is to facilitate aviation activities. The building is therefore operationally managed by the Aviation Business Area. However, the building is used for a variety of activities. The users of the terminal are as follows:

- PMC Aviation
- PMC Security
- PMC Rental Terminal
- PMC Concessions
- PMC Parking & Mobility Services
- PMC Media
- PMC Premium Services

Within the OU Aviation, the ASM/Asset Continuity department generates a variety of costs for the management and upkeep of the Terminal complex, such as maintenance, cleaning, energy, staff costs and Dutch property tax (WOZ), waste collection³, etc., which are recharged to users on the basis of their use of the Terminal. The assets and associated depreciation costs are not recharged, but are allocated directly to the PMCs via the Oracle assets module.

Specific costs incurred for non-aviation activities at the Terminal complex, such as the costs of installing and cleaning advertising objects, are borne by the relevant Non-Aviation activity and are not part of this allocation.

After recharging D18, cost centres 26200, 26205, 26300, 26305, 26310, 26315 are allocated on the basis of A2a (100% directly allocated to PMC Aviation for use of the terminal).

Reason for internal invoicing:

4. Simplified allocation

Revenue or cost category of recharge

4032000 Charged costs

Business-economic basis for internal invoicing

³ Remainder after deducting recharge for Waste

Quantity component

The apportionment key for the operating costs per section of the building is determined on the basis of the number of square metres of floor area used by a PMC. This means that the costs are the same for each square metre per section of the building, irrespective of the activity for which a square metre is used.

For a detailed description of how use of the floor area of the Terminal complex is determined, see section 4.3.1 in the main document under 'NEN 2580 standard including Schiphol addendum'.

The reference date for year 1 of the three-year charges period is 1 July preceding the first charge year. On this reference date, the key for years 2 and 3 is determined in the following way: the key for year 1 is taken as a basis. To arrive at the most accurate determination of the key for years 2 and 3, off-balance sheet adjustments are made to the year 1 square metres per building section/floor based on the planned completion of projects at the terminal (taken from the most recent Aviation Development Plan on 1 July).

Price component

The recharged amount concerns the actual cost of the activity, including overhead costs of the relevant department and the BA (= full cost).

The basis for allocating Group Overheads and IT&D/Housing consists of two parts:

1. Direct terminal-related FTEs, the staff costs of which are also recharged by means of D18 recharging.
2. The number of FTEs to which the A9c key applies multiplied by the share of costs related to the terminal in the calculation of the A9c key. This is calculated according to the following steps:
 - Step 1: Determine the costs of the Passenger Facilities (PF) department in proportion to the costs of all ASM departments (Passenger Facilities, Outside and Energy Infra).
 - Step 2: Determine the total staff costs and total FTEs of the cost centres that are allocated by means of A9c (being indirect FTEs).
 - Step 3. Multiply steps 1 and 2 to calculate the staff costs and number of FTEs allocable to Passenger Facilities operations.
 - Step 4. The level of these staff costs forms the basis for calculating the mark-up for group overheads. The number of FTEs (from step 2) forms the basis for calculating the mark-up for IT&D and accommodation costs. These mark-ups are factored into D18 recharging by way of an addition.

This means that all costs are taken into account from the cost centres referred to in connection with apportionment key A2 (100% Terminal). The revenue from the recharge is entered under cost centre 26100. Depreciation costs and the cost of capital of the Terminal complex are not included in this recharge. These costs are allocated (see allocation key A10 OU Aviation). The budgeted amount is recharged each month. An extra 'adjustment' recharge is then entered for the difference between the actual and budgeted costs every six months.

The allocation principles for the various cost types as regards management of the Terminal are as follows:

Cleaning and the associated staff costs (overheads of the relevant department)

Costs are allocated per section floor to the actual 'user' of the cleaning activity. Cleaning activities are carried out under contracts. The allocation is based on the m² allocation of a building section. This apportionment is first reduced by the number of square metres apportioned to the shops and offices (excluding the allocated toilets and passageways), because the costs of cleaning these areas are paid directly by the user and so do not form part of the apportionable costs. Cleaning costs are available per area (including communal areas such as passageways and stairwells). Communal areas are allocated to all the PMCs using these areas, even if they clean their own areas themselves. The costs of cleaning communal areas are apportioned in accordance with the original total m² apportionment per floor of a building section, without taking account of the areas cleaned by the users themselves.

Cost of upkeep (management: monitoring, maintenance and modifications) and associated staff costs (departmental overheads)

Costs are allocated per building section to the actual 'user', based on the m² apportionment per building section. Maintenance activities are carried out on the basis of contracts. This relates solely to assets owned by Schiphol. The costs of the upkeep of assets owned by third parties are always for the account of the relevant third parties. This department also carries out work on assets that are not owned by ASM/Asset Continuity. These costs are recharged on a monthly basis. Finally, this department carries out work, for instance, on lifts at the car parks. The actual costs for this work are passed on to Schiphol Commercial based on contractual arrangements.

Cost of energy supply and transmission (gas and electricity)

Costs are allocated per section of the building to the actual 'user' of the energy supply. The actual costs of energy consumption and transmission per section of the building are allocated to the PMCs in two steps:

1. First, the quantity of energy is determined per functional area at building level. Functional areas are business processes at the Terminal with equivalent energy intensity, e.g. Baggage, Retail, Hospitality, Offices, and Security. The classification of functional areas has been done in accordance with the Dutch Building Decree and is already applied within the framework of multi-year agreements (MJA2) made with the government for energy management at Schiphol. The quantity of energy is a measure of energy consumption per m² of a specific functional area in a specific section of the building.

These energy quantities are determined partly on the basis of measurements and partly on the basis of calculations. For the method and frequency of measuring energy quantities, see table 4 of D7 OU Aviation UT. The combination of measurements and calculations comprises the following elements:

- EAN meters installed in various locations inside the Terminal, showing the total energy consumption at the Terminal.
 - Parameters for the various functional areas, as defined in the Energy Savings Plan within the framework of the multi-year agreements between Schiphol and the government. For this purpose, the specific energy consumption at building level is determined on the basis of measurements, after which the specific energy consumption is calculated for the various functional areas (energy used in the buildings, including process energy). Energy consumption is determined on the basis of the operating times and other rental and building parameters in the relevant functional area. The results are calibrated using the available measurements. In addition, a distinction is made between specific energy for climate control, lighting, process equipment and systems.
 - The energy quantities (in kWh per m² for example) are then calculated by dividing the total energy consumption for a functional area by the number of m² of that functional area in the relevant section of the building.
 - Reference points are used to test the calculations. These are a range of different points at which sub-metering has taken place and at which, therefore, actual consumption levels can be determined. Consumption is measured continuously at the reference points. Consumption reports are issued each month. The quantity of energy per functional area is adjusted each year on the basis of these measurements for allocation purposes.
2. After the energy quantities per functional area have been established, the number of square metres of the functional areas is translated into PMCs on the basis of space tables (m² overviews), after which the energy consumption can be determined for each PMC. In some cases, a functional area is clearly a single PMC. In other cases, it will involve several PMCs. This is explained in more detail in the examples below:
 - The 'Baggage' functional area belongs entirely to PMC Aviation. As a result, 100% of the energy consumption of this functional area can be allocated to Aviation.
 - The functional area 'Sanitary Facilities' may, however, relate to several PMCs; if it is a toilet facility in a passenger area, it will belong to PMC Aviation. If it is a toilet used by office tenants, then the energy consumption of these specific toilets will be allocated to PMC Rental Terminal.

This apportionment is used as a basis for allocating the cost of supplying and transmitting energy to the functional areas to the appropriate PMC.

Costs of water supply and transport

The costs per section of the building are allocated on the basis of the m² apportionment per building section of the terminal, after eliminating the PMCs that do not use water (Security, Parking, Premium Services and Media).

Other staff costs and other costs

The costs are allocated on the basis of the m² apportionment key for the entire Terminal building. This means that the costs are the same for each m² of the entire Terminal, irrespective of the activity for which these m² are used. Purification costs and sewerage charges are allocated on the basis of the apportionment key for water.

Measurement method and frequency

Consultation

1. The cost of managing the terminal (as described above) in terms of cleaning, maintenance, waste and energy (including water) are determined for the three years of the charges period on the basis of contractual arrangements with the external parties. If no contracts have yet been concluded for all years of the charges period, the most recent calendar year (2 years preceding the charges period) is taken as a basis and this base year is then adjusted in line with inflation. The purchase cost of energy (gas and electricity) is determined for the three years of the charges period for internal customer Aviation in the manner as described at D7 OU Aviation - UT Utilities, utility services.
The municipal taxes are determined on the basis of the actual costs for the most recent full calendar year (2 years preceding the charges period) and are adjusted for the three years of the charges period on the basis of an estimate made by the in-house tax expert in this field, taking account of past figures. Other costs are determined on the basis of the actual costs for the most recent full calendar year (2 years preceding the charges period) and are adjusted in line with inflation for the three years of the charges period. The recharge includes the mark-up for overheads (staff costs). Overheads are determined as described under 'price component'. Staff costs for years 1, 2 and 3 of the charges period are adjusted for changes to collective bargaining agreements and social insurance contributions. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.
2. The quantities are determined once only in the database on the basis of m² data as at 1 July of the year preceding the three-year charges period (for space management purposes). This key applies for the first year of the charges period and changes in years 2 and 3 in the following way: for years 2 and year 3, the key for year 1 is taken as a basis. To arrive at the most accurate determination of the key for years 2 and 3, off-balance sheet adjustments are made to the year 1 square metres per building section/floor based on the planned completion of projects at the terminal (taken from the most recent Aviation Development Plan on 1 July). The following projects from the Aviation Development Plan are not included in determining the keys for years 2 and 3:
 - Projects that are not related to the Terminal
 - Projects that are PMC-neutral (allocation Aviation, Security and Non-Aviation before and after the project remains unchanged), for example a project is carried out for Aviation in an area that was already allocated to Aviation.

The estimate of the m² effect per completed project section at the reference date of 1 July preceding the charges period (for the allocation of years 2 and 3 of the charges period) is made on the basis of the information available on the reference date. This differs per project, because the projects are in different (design) phases. The available information can be a detailed drawing based on a finalised design or a

sector plan based on a structural design. The guiding principle is that the number of m2 must be estimated on the basis of the most detailed and most recent information available.

Financial accounts

For each individual year of the three-year charges period, final settlement takes place based on actual realised costs.

Manager

Sr Manager Group and Aviation Navigators

D19 Aviation/ASM - Recharging cost of waste

From: Cost centre 26205 ASM/AC/Passenger Facilities Services

To: Aviation (cost centre 23115 SEC SP – Security Policy)
Schiphol Commercial BV, external customers G-Buffer

Description of recharge

The ASM-AC-Passenger Facility Services department is responsible for the cleaning process at the Terminal complex, maintenance and development of sanitary facilities, pest control at the Terminal, and the process around waste disposal. Passenger Facilities recharges waste disposal costs to Security, Commercial and external customers on the basis of their actual use of its waste disposal service. After the direct waste disposal costs have been passed on to Security, Commercial and external customers, the rest of the costs for this cost centre are recharged by means of D18 recharging. After charging by D19 and D18 use terminal, cost centre 26205 is allocated on the basis of the A2a key.

Reason for internal invoicing:

4. Simplified allocation

Revenue or cost category of recharge

8044100 Other Revenues and 4032000 Charged Costs

Business-economic basis for internal invoicing

Waste management operations have been outsourced. The recharges are therefore based on the contractual costs of the waste treatment supplier. Overheads are part of D18 ASM-AC-Passenger Facilities Management and in order to avoid double counting, no overheads are factored into these recharges (D19).

Measurement method and frequency

Consultation

1. The costs for scheduled waste treatment operations are determined for the three years of the charges period on the basis of contractual arrangements with the external parties. If no contracts have yet been concluded for all years of the charges period, the most recent calendar year (2 years preceding the charges period) is taken as a basis and then adjusted in line with inflation. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.
2. The waste treatment supplier differentiates its operations to the party causing the waste stream, allowing costs to be allocated directly. These costs are administered separately and then recharged.
3. Only the costs related to waste streams that have shared customers and cannot be directly allocated will remain after being recharged to the cost centre and will then end up in the D18 recharge.

Financial accounts

Recharging the direct waste treatment costs. The actual costs are booked to separate MPS numbers so as to make recharging easier. An MPS number is the Market, Product, Service code. This code is used to categorise costs within a general ledger account

Manager

Sr Manager Group and Aviation Navigators

D20 Aviation/ASM - Maintenance of installations utilities

From:	Cost centre -26405	ASM-AC-infra Utilities
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To:	Aviation cost centres:	26105 ASM-AC-Outside Flight Handling; 26305 ASM-AC-Inside Terminal Overall; 26410 ASM-AC-Infra Landside
	Schiphol Commercial	
	Various cost centres	

Description of recharge

The recharging of the actual costs of outsourced maintenance of installations in other departments. INFRA (Utilities) maintains the lighting in the car parks for Schiphol Commercial's Parking department. INFRA (Utilities) also carries out activities for maintenance of de-icing, public lighting Landside, high-voltage vital rings Airside, traffic control installations Landside, faeces disposal installations and other assets not belonging to the Utilities main network.

After recharging D20 (maintenance infra installations) and D8 (utility projects), cost centre 26405 ASM-AC-Infra Utilities is allocated on the basis of A4a (100% direct allocation to PMC Utilities).

Reason for internal invoicing:

- 2. Revenue recording
- 4. Simplified allocation

Revenue or cost category of recharge

8045100 Other income

Business-economic basis for internal invoicing

Recharging is based on full cost, which consists of the actual cost of maintenance and related overheads. However, the associated overheads are part of D28 ASM-AC-Infra Manager and in order to avoid double counting, no overheads are factored into these recharges (D20). Maintenance work has been outsourced.

Measurement method and frequency

Consultation

The costs for scheduled maintenance are determined for the three years of the charges period on the basis of contractual arrangements with the external parties. If no contracts have yet been concluded for all years of the charges period, the most recent calendar year (2 years preceding the charges period) is taken as a basis and this base year is then adjusted in line with inflation. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.

The amount of maintenance for the years of the charges period is determined by the Main Contractor based on standard lists. In addition, a validation of the assets and the quality of assets takes place at the start of the contract.

Financial accounts

On the basis of outsourced costs and the MPS number in the Purchase Order, the actual costs are recorded and recharged to the relevant customer. The MPS number is the Market, Product, Service code. This code is used to categorise costs within a general ledger account

Manager

Sr Manager Group and Aviation Navigators

D26a Aviation/SEC - 100% Goods screening

From: Aviation (cost centre 23100 - SEC - Security Costs)

To: Aviation (cost centre 26305 - ASM-AC-Inside Terminal Overall)
Schiphol Commercial (cost centre 73300 - Retail & Hospitality Services)

Description of recharge

Under EU regulations, all airport supplies must be screened at Schiphol before they are allowed to enter the security-restricted areas (SRA-(CP)). The regulations define airport supplies as all items destined to be sold, used or made available in SRA-(CP) areas for particular purposes or activities. A distinction is made between provisions and the related activities carried out at the filters at the terminal as well as at the outdoor security checkpoints. The purpose of the filters at the terminal (S Passage, where airport supplies are screened), goods filter 1 (lift 13/14), goods filter 2 (lift 18/19), goods filter 3 (56/58) and RD Passage (external goods filter) is to screen goods intended for concession holders, goods intended for the upkeep of the terminal (cleaning, maintenance, etc.), and goods used for other purposes. The costs associated with the checks at the terminal filters are recharged to Schiphol Commercial and ASM/AC- Inside Terminal Overall. ASM in turn passes these costs on to the ultimate users of the Terminal complex on the basis of D18 Terminal. The costs associated with the checks at the outdoor security checkpoints are not recharged because the goods screened here are intended for Aviation activities, which for reasons of integrality remain with PMC Security.

After recharging D26a SSE, 100% goods screening, D26b SSE, use of personnel (security) filter by Schiphol Commercial and OU Aviation and D17a SSE/Security/security costs, cost centre 23100 is allocated on the basis of A3a (100% direct allocation to PMC Security).

Reason for internal invoicing:

4. Simplified allocation

Type of recharged revenue or costs

4000100 Security agents

Business-economic basis for internal invoicing

Suppliers who pass through the goods filter are classified into two categories:

- known suppliers
- unknown suppliers

Suppliers can qualify as known suppliers if they meet a number of conditions. Known suppliers check their own airport supplies and can pass through the goods filter by verifying the labels on their goods. Known suppliers are registered by and present documentation at the checkpoints. The label verification process is less cumbersome than 100% goods screening at Schiphol. However, the average number of goods of a known supplier passing through the goods filter at any one time is larger than the number of goods carried by an unknown supplier. Unknown suppliers are suppliers that pass the goods filter on a more occasional basis. All goods of unknown suppliers are subject to a 100% goods check.

The allocation of costs to Aviation and Schiphol Commercial is based on usage.

The recharge does not factor in the known suppliers to unknown suppliers ratio. This is because previous time measurements have shown that goods of known suppliers take as much time to pass the goods filter as those of unknown suppliers.

The recharged costs for screening airport supplies includes costs for the use of equipment (security scans) at the filters and the deployment of security agents. The rate is based on the actual costs of the use of equipment (including depreciation costs and cost of capital) and the staff deployed at the filters plus a mark-up for indirect costs (BA overheads).

Measurement method and frequency

The number of times goods are screened when passing through the goods filter is measured two years prior to the first year of the charges period most recent full calendar year) (on the basis of the number of badges presented as recorded in the access control system). The number of times goods supplies for concession holders pass through the goods filter relative to the total number of goods supplies passing through the filter is recharged to OU Schiphol Commercial. The number of times goods supplies for ASM/AC-Inside Terminal Overall intended for management of the terminal pass through the goods filter relative to the total number of times goods supplies pass through the filter is recharged to ASM/AC-Inside Terminal Overall. The remaining category of goods supplies passing through the goods filter (because they are used for multiple purposes, for example) is divided equally on the basis of the number of passages for Schiphol Commercial and ASM.

Consultation

1. The costs of deployment of security agents are calculated on the basis of the number of hours multiplied by the hourly rate of the security company plus a mark-up for indirect costs (BA and Group overheads). The number of security agents to be deployed is determined by the Partnerships, Planning & Forecasting (PP&F) department, based on projected traffic and transport developments. The security agents' rate is adjusted for the three years of the charges period in line with the framework agreement for security companies.

The costs for using equipment (including depreciation and capital costs) for the most recent full calendar year (two years preceding the first year of the charges period) are used as a basis. This basis (excluding depreciation and capital costs) is adjusted in line with inflation for the three years of the charges period. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document. The depreciation and capital costs are deemed to be stable for the years of the charges period, unless investments are included in the Aviation Development Plan (ADP) for the security scans at the goods filters. In that case, the depreciation and capital costs are adjusted in line with the ADP.

2. The number of times goods pass through the goods filter is measured two years prior to the first year of the charges period (most recent full calendar year) (see method and frequency of measurement). This measurement is used as a basis for the ratio between the 2 users. This ratio is then applied to the recharge. The ratio between the 2 users is kept the same for the years of the charges period.

Financial accounts

The actual costs of deploying security agents and security scans for each year of the charges period are recharged on the basis of the ratio between the two users as determined in advance.

Manager:

Sr Manager Group and Aviation Navigators

D26b Aviation/SEC - Staff security filter

From: cost centre 23100 SEC - Security Costs

To: Aviation (cost centre 26305 ASM - AC - Inside Terminal Overall)
Schiphol Commercial (cost centre 73300 - Retail & Hospitality Services)

Description of recharge

The Security department's responsibilities include granting access to various areas at the Schiphol site. For security reasons, security-restricted areas (SRA and SRA-(CP)) have been put in place on airside. Both are 'protected areas'. Please see section 4.3.3 in the main document for an explanation of SRA and SRA-(CP) areas. Access to these protected areas is restricted to passengers and staff from organisations working there. Examples of these areas are: the lounges, the piers and the platform. Access to SRA/SRA-(CP) areas is subject to security control as well as access control.

Staff filters have been put in place for staff of organisations to gain access to SRA/SRA-(CP) areas. These are the following filters:

- Passageway K between Departure Halls 2 and 3
- Departure Hall 4. Staff gain access via the passenger filter;
- Passageway S combined staff filter and goods filter to Lounge 1 or to Airside;
- Passageway C between Departure Hall 1 and Lounge 1.

The staff filter in the Crew Centre (BMC) as well as the staff filter in the Passageway X and Passageway Z are not included in the internal invoicing. These filters are used for aviation activities only. The staff filter in the Crew Centre is exclusively for access control and security control of flight crews. The staff filters in Passageway X and Passageway Z are for access control and security control for staff headed for the baggage basements.

The staff filters are equipped with a BIOD gate, where access is granted to SRA/SRA-(CP) areas on presenting a Schiphol badge in combination with an iris scan. Security control follows immediately after the BIOD gate.

The recharge to Schiphol Commercial concerns the use of the staff filter by employees of concession holders. The recharge to OU Aviation concerns the use of the staff filter by employees responsible for the upkeep of the terminal (cleaning, maintenance etc.). In addition, all staff filters are also used intensively for the primary airport process by Schiphol employees, airline employees and handlers etc. The latter categories are not included in the recharge. The associated costs continue to be allocated to PMC Security.

After recharging D26b SSE, use of staff (security) filter by Schiphol Commercial and OU Aviation, D26a SSE, 100% goods screening and D17a SSE/Security/security costs, non-SRA area, cost centre 23100 is allocated on the basis of A3a (100% direct allocation to PMC Security).

Reason for internal invoicing:

4. Simplified allocation

Type of recharged revenue or costs

4000100 Security agents

Business-economic basis for internal invoicing

The allocation of costs to OU Aviation and Schiphol Commercial is based on usage.

The recharging of costs for Non-Aviation using the staff (security) filters includes costs for using equipment (security scans and BIOD gates) at the filters and the deployment of security agents. The rate is based on the actual costs of the use of equipment (including depreciation costs and cost of capital) and the staff deployed at the filters plus a mark-up for indirect costs (BA and group overheads).

Measurement method and frequency

The actual number of passages at the staff filters referred to above two years preceding the first year of the charges period is used (on the basis of the total number of badges presented in a calendar year as recorded in the access control system).

1. The number of badges presented at the BIOD gate in connection with staffing in retail and catering relative to the total number of badges presented is recharged to Schiphol Commercial.
2. The number of badges presented at the BIOD gate in connection with the upkeep of the terminal relative to the total number of badges presented is recharged to ASM-AC-Inside Terminal Overall.
3. The remaining number of badges presented at the BIOD gate relative to the total number of badges presented concerns staff working for the primary process (ground handling, floor management, security staff, etc.) and continues to be allocated to PMC Security for reasons of integrality.

Businesses often deploy temporary staff. If the number of passes presented by temporary staff is large, the place where they work will be ascertained if possible. This outcome is then allocated to category 1 or 2 or 3 or to a combination of several categories.

Departure Hall 4 is a mixed filter. Both staff and passengers use the filter. Only 1 lane of the filter is used for the security control for staff. The Non-Aviation portion of the associated costs of this lane (relative to the total number of lanes and the total costs for the filter) is recharged on the basis of the total number of badges presented in a calendar year (in accordance with the same procedure as described above) to Schiphol Commercial and ASM/AC-Inside Terminal Overall.

Consultation

1. The costs of deployment of security agents are calculated on the basis of the number of hours multiplied by the hourly rate of the security company plus a mark-up for indirect costs (BA and Group overheads). The number of security agents to be deployed is determined by the Partnerships, Planning & Forecasting (PP&F) department, based on projected traffic and transport developments. The security agents' rate is adjusted for the three years of the charges period in line with the framework agreement for security companies.

The costs for using the equipment (including depreciation and capital costs) for the most recent full calendar year (two years preceding the first year of the charges period) are used as a basis. This basis (excluding depreciation and capital costs) is adjusted in line with inflation for the three years of the charges period. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document. The depreciation and capital costs are deemed to be stable for the years of the charges period, unless investments are included in the Aviation Development Plan (ADP) for the security scans and BIOD gates at the staff filters. In that case, the depreciation and capital costs are adjusted in line with the ADP.

2. The number of passages/badges presented at the staff filters is measured two years prior to the first year of the charges period (most recent full calendar year) (see measurement method and frequency). This measurement is used as a basis for the ratio between the 3 users. This ratio is then applied to the recharge. The ratio between the 2 users is kept the same for the years of the charges period.

Financial accounts

The actual costs of deploying security agents, security scans and BIOD gates for each year of the charges period are recharged on the basis of the ratio between the three users as determined in advance.

Manager

Sr Manager Group and Aviation Navigators

D27 Aviation/AO&AP - Ticket readers

From: Aviation (cost centre 21600 AO&AP-PPI-PPM Passenger Process Management)

To: Aviation (cost centre 23100- SSE-SEC- Security costs)

Description of recharge

The costs of deploying ticket reader staff are recharged to the Security department (SSE-SEC-Security costs). These are employees (both internal and external) deployed by DDO Passenger Operations as passenger assistants. The ticket reader employees are positioned in front of the departure filters in departure halls 1 to 4 and are tasked with guiding the automated ticket reader process for passengers making their way to the security filters. They are also tasked with preventing issues from occurring, such as unauthorised access to the security process (and lounges).

The reason why Security does not hire ticket reader staff from the security companies lies in the fact that, from a legal and regulatory perspective, it is not necessary to hire security staff from security companies for this purpose. Ticket control does form part of the security activities. But operational management approximates Aviation's flow process more closely than the security process. Aviation coordinates the scheduling and deployment of ticket reader staff.

After recharging D27, cost centre 21600 is allocated on the basis of A1a (100% directly allocated to PMC Aviation).

Reason for internal invoicing:

4. Simplified allocation

Revenue or cost category of recharge

4059700 Other Staff Cost

4023000 Temporary worker or groups outside Workforce Desk

Business-economic basis for internal invoicing

Hiring external staff is a secondary activity and so the associated costs are recharged on the basis of the actual hiring costs as invoiced by the employment agency. For internal employees, the actual hours worked are multiplied by an average rate, which also includes overheads. For an explanation of how the mark-up for overhead costs is calculated, see section 4.2.2 of the main document.

Measurement method and frequency

Consultation

1. Ticket reader costs consist of staff costs (plus departmental overheads) and the cost of hiring external staff. Staff costs for years 1, 2 and 3 of the charges period are adjusted for changes to collective bargaining agreements and social insurance contributions. These adjustments are determined at Schiphol Group level on the basis of current collective bargaining agreements and guidance from Schiphol's Management Board regarding wage developments. As regards adjustments to social insurance contributions, information on expected contribution trends is obtained from relevant bodies (such as the Pension Fund). The direct costs of hiring man-hours (without a mark-up for overheads) for the work described above are determined for the three years of the charges period on the basis of the contractual arrangements with the supplier. If no contracts have yet been concluded for all years of the charges period, the most recent calendar year (2 years preceding the charges period) is taken as a basis and this base year is then adjusted in line with inflation. For an

explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.

2. The number of man-hours for the most recent full calendar year (two years preceding the first year of the three-year charges period) is used as a basis. The basis for the number of man-hours and deployment is adjusted to reflect the driver movements in passenger numbers in the three years of the charges period. Movements in passenger numbers have a direct correlation with the number of man-hours deployed.

Financial accounts

The costs are recharged monthly on the basis of pre-calculations (based on flight plans and seasonal patterns, among other things) of the expected hiring of ticket reader staff. Final settlement takes place once a year in December based on the actual hours and costs for each year of the charges period.

Manager

Sr Manager Group and Aviation Navigators

D28 Aviation/ASM - Infra Manager

From: cost centre 26400 ASM-AC-Infra Manager

To: cost centre 26405 ASM-AC-Infra Utilities

Description of recharge

The ASM-AC-INFRA department is responsible for management and maintenance of both the energy assets and infra assets. INFRA recharges costs to Utilities on the basis of the deployment of and hence the costs for employees at cost centre 26400, who are involved in managing and maintaining the energy assets. Some of them work partly on the contracts regarding energy assets. The costs for these employees are charged to the relevant cost centre on the basis of an estimate of the average hours spent, and so are fully payable by PMC US (allocation A4a).

After recharging D28 and D18 ASM/Maintenance & Operations Asset Continuity, use of terminal, cost centre 26400 is allocated on the basis of A5a shared key landside infrastructure.

Reason for internal invoicing:

4. Simplified allocation

Revenue or cost category of recharge

4059700 Other staff costs

Business-economic basis for internal invoicing

Recharging is based on full cost, which is why the actual wage costs (including social insurance contributions) are increased by mark-ups for overheads (see section 4.2.2 of the main document for information on how overheads are calculated).

Measurement method and frequency

Consultation

1. The recharged costs for management and maintenance of the utility assets consist of staff costs (plus mark-ups for overheads). Staff costs for years 1, 2 and 3 of the charges period are adjusted for changes to collective bargaining agreements and social insurance contributions. These adjustments are determined at Schiphol Group level on the basis of current collective bargaining agreements and guidance from Schiphol's Management Board regarding wage developments. As regards adjustments to social insurance contributions, information on expected contribution trends is obtained from relevant bodies (such as the Pension Fund). For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.
2. The deployment of management and maintenance staff for the utility assets is determined by estimating the effort required by the manager of the INFRA department based on the Multi-Year Maintenance Plan prepared by the AC-INFRA (Utilities) department in the year prior to the three-year charges period (during the Business Plan process).

Financial accounts

100% recharging of staff costs (including mark-up for overheads). The actual costs are recorded in the payroll system (wage costs and social insurance contributions).

Manager

Sr. Manager Group and Aviation Navigators

D29 Aviation/S&E - Various activities

From: cost centre 23420 S&E-FST-Lelystad Airport

To: Business 906 Lelystad Airport N.V.

Description of recharge

The fire service at Schiphol supplies manpower to Lelystad Airport. Pending the Dutch Cabinet's decision, two gentlemen have been seconded, one of them until June 2025 and the other until September 2025. Training is provided by Lelystad itself.

To provide separate insight into the costs incurred on behalf of Lelystad, a separate cost centre has been set up: 23420 S&E-FST Lelystad Airport. The costs allocated to this cost centre are invoiced periodically to Lelystad Airport.

Reason for internal invoicing:

1. Legal/reporting purposes

Revenue or cost category of recharge

8038000 Work third parties based on order

Business-economic basis for internal invoicing

Recharging is based on the full cost: direct wage costs for the two firefighters seconded and a mark-up for indirect costs (BA overheads and group overheads). If Schiphol incurs any costs for training, materials, maintenance, etc., these costs are also recharged to Lelystad Airport. Overheads comprise BA and group overheads (see section 4.2.2 of the main document for information on how overheads are calculated). The S&E/FST/Emergency Response department does not perform, or no longer performs, any activities for Lelystad Airport.

Measurement method and frequency

Consultation

1. The costing of the firefighters seconded (including a mark-up for overheads) is done in the year prior to the three-year charges period. This cost calculation is based on the actual costs for a full calendar year (2 years preceding the charges period) and adjusted for the three years of the charges period in line with changes in collective bargaining agreements and social insurance contributions. These adjustments are determined at Schiphol Group level on the basis of current collective bargaining agreements and guidance from Schiphol's Management Board regarding wage developments. As regards adjustments to social insurance contributions, information on expected contribution trends is obtained from relevant bodies (such as the Pension Fund). For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.
2. The guiding principle is that Lelystad provides its own materials, maintenance, and training. Any costs incurred by Schiphol are factored into the year-end settlement.

Financial accounts

The actual costs of both man-hours and the purchase of any materials, including BA and group overheads, are recharged to Lelystad Airport.

Manager: Sr Manager Group and Aviation Navigators

3.3 Costs recharged by Schiphol Commercial

The following sections provide a description of the costs recharged by Schiphol Commercial. For an overall list of recharged costs, see section 3.1.

D2a Schiphol Commercial - Terminal Rentals, m2

From: Schiphol Commercial (cost centre 73000 Terminal Rentals)

To: Aviation cost centres

Description of recharge

The costs recharged by Terminal Rentals (including Skyport) to OU Aviation concerns the allocation of space used by internal parties, such as offices and commercial space used by Schiphol employees. Recharging to end users is based on the m² used.

Reason for internal invoicing:

2. Revenue recording

Type of recharged revenue or costs

8020050: Revenue from leasing out buildings for operating activities

8021150: Advance payment on service charges

Business-economic basis for internal invoicing

The following is recharged on the basis of the lease at the commercial rate specified therein: number of m² of lettable floor area * commercial rate per m².

In addition, an advance payment on service charges is charged per m² of floor space let in order to cover operating costs (=service charges). An advance payment rate per m² is determined annually for each property on the basis of the actual operating costs in the previous financial year. The actual costs will be clear the following year, when final settlement will take place.

The commercial rate that Terminal Rentals charges to Schiphol Group's Aviation and Security divisions is restated (for purposes of the Dutch Aviation Act) on the basis of full cost (rate/m² of lettable floor space). The difference between the commercial rate and the full cost is deducted from the IFRS costs using a memorandum adjustment ('market price-cost price adjustment') to determine the cost allocation to Aviation and Security. This adjustment does not include any service charges. Service charges are settled with tenants at year-end and so a cost recalculation already takes place.

The rate/m² of lettable floor space is equal to the full cost, whereby the cost of capital component is determined on the basis of the WACC for aviation activities.

Measurement method and frequency

Consultation

The full cost of the m² of floor space let at the Terminal (as described above) includes costs for cleaning, maintenance and energy (including water) and depreciation and capital costs. The costs of cleaning, maintenance and energy are determined for the three years of the charges period on the basis of D18 recharging (see the description of D18 for information on how these costs are calculated).

The depreciation and capital costs per m² of floor space let are determined for the three years of the charges period on the basis of A10 Shared Keys m² for the Terminal complex. The allocated depreciation costs and book value (the cost of capital being determined on the basis of the book value) charged to PMC Rental Terminal form part of the calculation. The recharged costs also include a mark-up for overheads (as described in section 4.2.2 of the main document).

The quantities are determined once only in the database on the basis of m2 data as at 1 July of the year preceding the three-year charges period (for space management purposes). These m2 of lettable floor space apply to the first year of the charges period and are recorded in Terminal Rental's rental system. These m2 of lettable floor space change in years 2 and 3 as follows: for years 2 and 3, the m2 of lettable floor space for year 1 are taken as a basis and then adjusted to reflect changes in use (as shown in Schiphol Commercial's most recent Business Plan as approved by Schiphol's Management Board).

Financial accounts

The number of m2 of rented floor space is recorded in Terminal Rental's rental system, with any changes being made based on changes in use. Recharging takes place for each year of the charges period using the system that is also used for external lettings.

Manager

Head of Finance & Control Commercial

D2b Schiphol Commercial - Commercial Real Estate, property lettings

From: Schiphol Commercial (cost centre 72010 Commercial Real Estate Top and 72005 Commercial Real Estate Offices)

To: Aviation cost centres

Description of recharge

The costs recharged by Commercial Real Estate for rented spaces/parking spaces, in various buildings (offices and commercial premises) to Aviation cost centres concerns the allocation of spaces/parking spaces used by internal parties, such as office space used by Schiphol employees. Costs are recharged to end-users on the basis of the number of m2 of rented space used and the number of m2 of rented parking spaces used.

Reason for internal invoicing:

2. Revenue recording

Type of recharged revenue or costs

8021700 and 8021750 (system account): Rental Yield Commercial Buildings

8015000, 8015100, 8016000 and 8016100: Public Parking and Business Parking

8021100 and (this is the VAT exemption account): Advance service fees.

Business-economic basis for internal invoicing

Rented space:

The following is recharged on the basis of the lease at the commercial rate specified therein: number of m2 of lettable floor area * commercial rate per m2.

In addition, an advance payment on service charges is charged per m2 of floor space let in order to cover operating costs (=service charges). An advance payment rate per m2 is determined annually for each property on the basis of the actual operating costs in the previous financial year. The actual costs will be clear in the second quarter of the following year, when final settlement will take place.

The commercial rate that Schiphol Commercial charges to Schiphol Group's Aviation and Security divisions is restated (for purposes of the Dutch Aviation Act) on the basis of full cost (rate/m2 of lettable floor space). The difference between the commercial rate and the full cost is deducted from the IFRS costs using a memorandum adjustment ('market price-cost price adjustment') to determine the cost allocation to Aviation and Security.

Cost refers to the full cost (depreciation costs, insurance costs, taxes, maintenance costs and management costs) and capital costs. The cost of capital is determined on the basis of WACC for aviation activities. The costs are increased by a mark-up for overheads. The cost per m2 of lettable floor space is calculated as follows: the full cost based on the above calculation is divided by the number of m2 of lettable floor space.

Rented parking spaces:

The commercial rate that Schiphol Commercial charges to Schiphol Group's Aviation and Security divisions is restated (for purposes of the Dutch Aviation Act) on the basis of full cost per m2. The difference between the commercial rate and the full cost is deducted from the IFRS costs using a memorandum adjustment ('market price-cost price adjustment') to determine the cost allocation to Aviation and Security.

Full cost comprises depreciation costs, insurance costs, taxes (property tax), maintenance costs, management costs, and the cost of capital. The cost of capital is determined on the basis of WACC for aviation activities. The full cost is increased by a mark-up for overheads. The cost per m2 of parking space is calculated as follows: the full cost based on the above calculation is divided by the number of m2 of (underground) car park.

Measurement method and frequency

Consultation

1. The full cost of the m2 of rented office space and rented parking spaces (as described above) includes costs for taxes (property tax), maintenance costs and management costs, and depreciation and capital costs. The costs for management and maintenance are determined for the three years of the charges period on the basis of contractual arrangements with the external parties. If no contracts have yet been concluded for all years of the charges period, the most recent calendar year (2 years preceding the charges period) is taken as a basis and this base year is then adjusted in line with inflation. Insurance costs and taxes per m2 of rented office space and rented parking space are determined on the basis of the expected costs for a full calendar year preceding the charges period, and are adjusted in line with inflation for the three years of the charges period. Depreciation costs and capital costs per m2 of rented office space and rented parking space are determined for the three years of the charges period on the basis of historical costs and book value as recorded in the assets register (with depreciation costs being based on historical costs and capital costs being based on the book value). The recharged costs include the mark-up for overheads (as described in section 4.2.2 of the main document). For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.
2. The quantities of m2 of lettable floor space and parking spaces are determined on the basis of the lease at the reference date, i.e. 1 July of the year preceding the charges period. These m2 of lettable floor space apply to the first year of the charges period and are recorded in Terminal Rental's rental system. These m2 of lettable floor space change in years 2 and 3 as follows: for years 2 and 3, the m2 of lettable floor space for year 1 are taken as a basis and then adjusted to reflect changes in use (as shown in Schiphol Commercial's most recent Business Plan as approved by Schiphol's Management Board).

Financial accounts

The number of m2 of rented floor space and rented parking spaces are recorded in Yardi, with any changes being made based on changes in use. Recharging takes place for each year of the charges period using the system that is also used for external lettings.

Manager

Head of Finance & Control Commercial

D2c Schiphol Commercial - Mixed use of GA Terminal

From: Schiphol Commercial (cost centre 72010 Commercial Real Estate Top and 72005 Commercial Real Estate Offices)

To: Business 100, Aviation cost centres

Description of recharge

GA terminal assets

The GA terminal at Schiphol East is a mixed-use building that is used for both Aviation/Security and Non-Aviation activities. When the building shell was completed, floor space was apportioned across the PMCs (Aviation/Security versus Non-Aviation) on the basis of floor space. The apportionment of floor space is based on the principles of the Terminal apportionment key (allocation on the basis of the m2 used). Each of the relevant PMCs have capitalised their allocable asset share in the asset records on account of the fact that Schiphol Commercial regards the asset as commercial real estate, to which a different valuation method applies. The share of Aviation and Security is capitalised (and depreciated) according to the usual method used by Aviation, i.e. capitalisation based on historical cost and straight-line depreciation, and as described in A10 shared keys m2 for the Terminal complex. The relevant square metres were subsequently fitted out and dedicated assets were installed (fixtures and fittings, including security equipment).

Reason for recharge

2. Revenue recording

Business-economic basis

GA terminal operating costs

When apportioning the operating costs of the GA terminal, the costs are broken down on the basis of users/tenants of the commercial offices and aviation-related spaces. The costs of the aviation-related spaces are allocable to Aviation/Security and therefore form part of the airport charges.

The energy, cleaning and maintenance costs for the GA terminal are apportioned on the basis of the dedicated costs directly allocable to aviation activities and the nature and intensity of use. This is done in accordance with the Terminal Complex allocation principles, as described in D18 Use of Terminal.

Measurement method and frequency

Consultation

1. The direct costs of managing the GA terminal (as described above) in terms of cleaning, maintenance and energy (including water) are determined for the three years of the charges period on the basis of contractual arrangements with the external parties. If no contracts have yet been concluded for all years of the charges period, the most recent calendar year (2 years preceding the charges period) is taken as a basis and this base year is then adjusted in line with inflation. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.
2. The quantities are determined once only in the database on the basis of m2 data as at 1 July of the year preceding the three-year charges period (for space management purposes). The reference date for determining this allocation key (between Non-Aviation on the one hand and Aviation and Security on the other) is 1 July of the year preceding the three-year charges period (reference date 1 July prior to the three-year charges period). This key is valid for the first year of the charges period and changes in years 2 and 3 as follows: for years 2 and 3, the key for year 1 is taken as a basis and memorandum adjustments

are then made to the number of m2 of the GA terminal in year 1 based on the projects planned for the GA terminal (a shown in the most recent Aviation Development Plan as at 1 July).

Financial accounts

For each individual year of the three-year charges period, final settlement takes place based on actual realised costs.

Manager

Head of Finance & Control Commercial

D5 Schiphol Commercial - Terminal Rentals, tenant adjustments

From: Schiphol Commercial (cost centre 73000 Terminal Rentals)

To: Various organisational units (cost centre varies by project)

Description of recharge

Recharging of costs for specific activities at the Terminal complex including Skyport, for the benefit of internal tenants. Examples include moving walls, power points/wall sockets and fitting non-standard facilities such as desks for a reception area. These costs are not service charges. The activities are carried out under the responsibility of Terminal Rentals.

Reason for internal invoicing:

2. Revenue recording

Type of recharged revenue or costs

8038000: Revenue from third-party work

Business-economic basis for internal invoicing

Actual cost of the work (cost (third-party invoice amount) plus departmental and BA overheads; see section 4.2.2 in the main document for information on how overheads are calculated). The work is always subcontracted and so there is no allocation of group overheads on the basis of allocated staff costs.

Measurement method and frequency

Consultation

1. The direct costs (including a mark-up for overheads) associated with the tenant adjustments described above are determined for the three years of the charges period on the basis of the contractual arrangements with the main contractor. If no contracts have yet been concluded for all years of the charges period, the most recent calendar year (2 years preceding the charges period) is taken as a basis and this base year is then adjusted in line with inflation. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.
2. The volume of work for the years of the charges period is determined at the reference date, i.e. 1 July of the year preceding the charges period, based on internal tenants' future requirements. Those requirements are inventoried by the Terminal Complex building manager in the year prior to the charges period.

Financial accounts

The actual costs are recharged on a monthly basis for each year of the charges period on the basis of the instructions given and invoice received.

Manager

Head of Finance & Control Commercial

D8 Schiphol Commercial - staff parking facilities

From: Schiphol Commercial (cost centre 76000 Parking Top)

To: Staff departments

Description of recharge

Recharging of costs by Schiphol Commercial, Schiphol Parking & Mobility Services department, to Staff Departments for use of various (underground) car parks for the benefit of staff employed by Royal Schiphol Group and their visitors. Royal Schiphol Group employees and visitors can use the various (underground) car parks by means of parking authorisations (on their Schiphol badges), parking subscriptions, and exit passes.

Schiphol Parking and Mobility Services (SP&MS) is responsible for operating commercial mobility services and parking products for passengers, 'meeters and greeters', recreational visitors, and staff working at Schiphol Airport including Royal Schiphol Group itself. Customer requirements are the starting point and the daily focus is on providing the best possible excellent service. SP&MS's services cover 3 main products: Public Parking, Staff Parking (Business Parking), and Mobility Services (Car Sharing and Car Rental). Recharging takes place for the main product Staff Parking (Business Parking).

Reason for internal invoicing:

2. Revenue recording

Type of recharged revenue or costs

8016000 and 8016100 Business Parking
8044100 Other Revenues

Business-economic basis for internal invoicing

- Number of parking authorisations⁴ to Royal Schiphol Group's own employees per (underground) car park * standard commercial rate per parking authorisation
- Number of parking subscriptions for Royal Schiphol Group's own employees per (underground) car park * standard commercial rate per subscription
- Number of exit passes for (visitors of) Royal Schiphol Group's employees per car park * standard commercial rate (depending on duration and location).

For charging purposes, no distinction is made between Royal Schiphol Group as a customer or other companies using the (underground) car parks.

The current business-economic rationale is based on having the ability to park.

The commercial rate that Schiphol Commercial charges to Royal Schiphol Group is restated for purposes of the Dutch Aviation Act on the basis of the full cost of the Staff Parking main product. The difference between the recharged commercial rate and the full cost is deducted from the IFRS costs using a memorandum adjustment ('market price-cost price adjustment') to determine the cost allocation for Aviation and Security.

Measurement method and frequency

Consultation

Royal Schiphol Group operates a Business Plan process, during which the three consultation years are budgeted for. During that process, the number of authorisations, subscriptions and exit passes to be included for the next 3 years are coordinated with the internal customer (HR). As a rule, this is based on

⁴ Authorisations are issued via Schiphol badges; a subscription involves a separate badge, for example for a department.

expected movements in FTEs during the planning period. The most recent actual numbers 2 years prior to the start of the charges period are taken as a starting point.

The budgeted total costs for PMC Parking are allocated as accurately as possible to the 3 main products Public Parking, Staff Parking, and Other Mobility Services. Non-allocable costs are allocated according to the share of the main products in total revenue. The total costs for PMC Parking consist of costs incurred by the SP&MS department itself, plus the 'allocated costs of other departments outside SP&MS. The difference between the recharged commercial rates and the full cost is deducted from the IFRS costs using a memorandum adjustment ('market price-cost price adjustment') to determine the cost allocation for Aviation and Security.

Financial accounts

Actual revenue/recharging: The authorisations, subscriptions and exit passes issued and the associated recharges are recorded in SP&MS's administrative system. These revenues are recharged to internal customers on a monthly basis.

Actual cost of sales/recharging:

After the end of the calendar year, the total costs for SP&MS are allocated as accurately as possible to the 3 main products Public Parking, Staff Parking, and Other Mobility Services. Non-allocable costs are allocated according to the share of the main products in total revenue. The total costs for PMC Parking consist of costs incurred by the SP&MS department itself, plus the allocated costs of other departments outside SP&MS.

The IFRS figures are adjusted for the difference between revenue and costs by means of a market-price cost-price adjustment.

Manager

Head of Finance & Control Commercial

D9 Schiphol Commercial - market research

From: Schiphol Commercial (cost centre 74300 Customer Insights)

To: Aviation Other (cost centre 27000 A-Aviation Other)

Description of recharge

Recharging by Schiphol Commercial to Aviation. The Customer Insights department conducts market research among consumers, passengers and business customers of Schiphol Group.

Reason for internal invoicing:

4. Simplified allocation

Type of recharged revenue or costs

8044100 Other Income

Business-economic basis for internal invoicing

Customer Insights forms part of the Marketing, Customer Insights and Passenger Experience department and carries out work/research for multiple PMCs.

The various surveys conducted by Customer Insights are carried out partly for the benefit of different departments within Aviation. The surveys involve questionnaires the individual questions of which are each linked to a specific PMC. If a question cannot be linked to a specific PMC and is relevant for multiple PMCs, the question is allocated in proportion to the share of questions that are allocable to a specific PMC.

CI conducts multiple surveys. The key is determined by a weighted average of the different surveys. This weighted average is calculated by weighting the average percentage ratio per survey by the cost volume per survey.

The costs recharged to Aviation-related departments include all costs related to the work of the Customer insights department, both the share of external costs for carrying out the surveys and internal costs, including staff costs, rental of space at the terminal and other costs including mark-ups for overheads.

After recharging, cost centre 74300 fully allocates to various PMCs of Schiphol Commercial.

Measurement method and frequency

Consultation

1. The costs associated with the surveys consist of staff costs (plus mark-ups for overheads), rental of space at the terminal in order to carry out surveys at the terminal, and other external costs (hiring an external agency). Staff costs for years 1, 2 and 3 of the charges period are adjusted for changes to collective bargaining agreements and social insurance contributions. The other external costs are based on the most recent full calendar year (two years preceding the first year of the charges period). These costs are adjusted in line with inflation for the three years of the charges period. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.
2. CI conducts multiple surveys. The key is determined by a weighted average of the different surveys. This weighted average is calculated by weighting the average percentage ratio per survey by the cost volume per survey.

This ratio (allocation key) is determined on the basis of the questions in the year prior to the charges period and applies to all individual years of the charges period, because no driver is available to predict the nature of the questions. In addition, changes in the nature of the questions are very limited. The number of Customer Insights staff to be deployed is determined in the year prior to the three-year charges period (during the Business Plan process) for each individual year of the charges period.

Financial accounts

The actual costs for each year of the charges period are recharged according to the pre-calculated key. If external parties use parts of the surveys, costs will be recharged after deduction of revenues.

Manager

Head of Finance & Control Commercial

D10 Schiphol Commercial - VIP Centre and Press Centre

From: Schiphol Commercial (cost centre: 73600 VIP Centre)

To: Staff departments
Aviation Other (cost centres: 27000A-Aviation Other; 27005 A-Commercial-Aviation Other)

Description of recharge

The VIP Centre and Press Centre are operated by Schiphol Commercial. The VIP Centre (to the extent its activities involve handling passengers and their baggage) and the Press Centre are regarded as aviation activities. Costs and revenues are allocated as follows:

The Press Centre offers members of the Royal Family, government ministers, members of parliament, directors of companies, sports persons, etc., who travel via Schiphol the opportunity to hold a press conference. The Press Centre's operating costs are passed on in full to PMC Aviation. If the Press Centre is used for commercial purposes, revenue/recharging will take place at full cost as a minimum. The relevant revenue is also recharged to and hence benefits PMC Aviation. The Press Centre is rarely used for commercial purposes. If the Press Centre is used by the Royal Family, government ministers, members of parliament, directors of companies, sports persons, etc. there is no charge. Instead, the full cost is passed onto Staff Departments.

The VIP Centre's costs are fully allocated to PMC Aviation by means of a memorandum adjustment. These costs are offset by the allocation of an equal amount of revenue. As a result, the remaining allocation to PMC Aviation is cost-neutral.

Use of the VIP facilities by specific passengers (including the Royal Family, government ministers) is not charged to those customers. These are complimentary facilities provided by Schiphol Group free of charge. Schiphol Commercial passes the full cost of such use onto the Management Board (Staff Departments, after which allocation takes place to all PMCs according to the general allocation key for staff costs, see description of allocation key under A5 Staff Departments). Other customers (Dutch celebrities, customers who are airline partners, management board members and all other customers who wish to pay for the product) do pay for such use and the relevant revenues are allocated to Schiphol Commercial. Any surplus revenues remain with Schiphol Commercial and serve as payment for its commercial activities performed in relation to the VIP Centre.

Reason for internal invoicing:

4. Simplified allocation

The Press Centre is physically located inside the VIP Centre, which is operated by Schiphol Commercial. The same staff that operate the VIP Centre also operate the Press Centre. The costs of the VIP Centre (and an equal amount in revenues) are allocated to PMC Aviation on the basis that this is an aviation activity.

Revenue or cost category of recharge

4032000 charged costs

Business-economic basis for internal invoicing

The Press Centre is mainly used in connection with aviation activities. The Press Centre is also used in the event of emergency situations or to communicate news on aviation activities. Examples of the Press Centre being used for aviation activities are the various press conferences held at the Press Centre after the MH17 crash in the summer of 2014.

The Press Centre is allocated to PMC Aviation. If the Press Centre is used for commercial purposes, revenue/recharging will take place at full cost as a minimum. If the Press Centre is used by the Royal Family, government ministers, members of parliament, directors of companies, sports persons, etc. no external revenue is

generated. Instead, the cost of such use is passed onto Staff Departments. Similar to the VIP Centre, the Press Centre is made available as a complimentary facility provided by RSG free of charge. Schiphol Commercial passes the full cost of such use onto the Management Board (Staff Departments, after which allocation takes place to all PMCs according to the general allocation key for staff costs, see description of allocation key under A5 Staff Departments). Use of the Press Centre is recorded in the VIP reservations system. The Head of Finance & Control Commercial is responsible for monitoring the accuracy and completeness of the Press Centre's costs and revenues.

Measurement method and frequency

Consultation

1. The full cost of the Press Centre consists of costs for staff working for the Press Centre, accommodation costs (use of space at the Terminal; D18 and IT workstations), other external costs (including mark-up for overheads) less expected external revenues. The actual staff costs for the most recent full calendar year (2 years preceding the charges period) are adjusted for years 1, 2 and 3 of the charges period in line with changes in collective bargaining agreements and social insurance contributions. These adjustments are determined at Schiphol Group level on the basis of current collective bargaining agreements and guidance from the Management Board regarding wage developments. As regards adjustments to social insurance contributions, information on expected contribution trends is obtained from relevant bodies (such as the Pension Fund). The accommodation costs for using space at the terminal in terms of cleaning, maintenance and energy (including water) are determined for the three years of the charges period on the basis of contractual arrangements with the external parties. If no contracts have yet been concluded for all years of the charges period, the most recent calendar year (2 years preceding the charges period) is taken as a basis and this base year is then adjusted in line with inflation. The other external costs are based on the most recent full calendar year (two years preceding the first year of the charges period). These costs are adjusted in line with inflation for the three years of the charges period. Overheads are calculated as described in section 4.2.2 of the main document. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.
2. Use of the Press Centre is recorded in the VIP reservations system. Most of the costs are fixed costs (such as accommodation costs (based on the number of m2 as at 1 July of the year preceding the charges period) and fixed staff costs associated with keeping the facility available. Use of the Press Centre for Aviation purposes is determined based on the information in the reservations system as at reference date July 1 of the year preceding the charges period (looking back 12 months) and is assumed to be the same for the years of the charges period, because no driver is available to predict usage (which is mostly irregular). Usage has little impact on costs given the large fixed-cost component.

Financial accounts

The Press Centre's costs are recharged to Aviation for each individual year of the charges period on a pre-calculation basis. The actual costs of the Press Centre for each individual year of the charges period and any revenues for each individual year of the charges period (both internal revenues recharged to Staff Departments and external revenues) are settled at the end of each individual of the charges period on a time and materials basis.

Manager: Head of Finance & Control Commercial

D11 Schiphol Commercial - Passenger Experience

From: Schiphol Commercial (cost centre 74200 PX & Customer Care)

To: Aviation/Other (cost centre 27005 A-Commercial-Aviation Other)

Description of recharge:

The objective of Passenger Experience is to continuously improve customer experience at Schiphol Airport. To achieve this objective, the department works together with all business units and partners, including airlines, shops and customs.

Reason for internal invoicing:

4. Simplified allocation

Type of recharged revenue or costs

4032000 Charged costs

Business-economic basis for internal invoicing

Recharging is based on full cost, which is why the actual wage costs (including social insurance contributions) are increased by mark-ups for overheads (see section 4.2.2 of the main document for information on how overheads are calculated).

Measurement method and frequency

Consultation

The costs recharged for Passenger Experience concern products and services and staff costs for employees carrying out work for Passenger Experience on a full-time or part-time basis (plus mark-ups for overheads). Staff costs for years 1, 2 and 3 of the charges period are adjusted for changes to collective bargaining agreements and social insurance contributions. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.

The number of Passenger Experience employees to be deployed is determined by the Marketing Customer Insights and Passenger Experience Manager in the year prior to three-year charges period, based on an allocation of FTE activity for Passenger Experience operations to Aviation and Non-Aviation.

The costs of products and services for Passenger Experience are recharged on the basis of an allocation of Passenger Experience activities to Aviation and Non-Aviation as determined and approved by management of the relevant department prior to the charges period.

Financial accounts

The actual cost of deployment of Passenger Experience employees for Aviation and the costs of products and services are recharged. This deployment is determined on the basis of an estimate by management of the relevant department.

Manager

Head of Finance & Control Commercial

D12 Schiphol Commercial - Customer Contact Center and Mobile Personal Assistance

From: Schiphol Commercial (cost centre 74200 PX & Customer Care)

To: Aviation/Other (cost centre 27005 A-Commercial-Aviation Other)

Description of recharge

Recharging comprises two activities, i.e. Customer Contact Center and Mobile Personal Assistance.

The Customer Contact Center (CCC) performs the following activities:

- Answering Schiphol-related questions and solving problems
- Responding to customer feedback
- Engagement on social media (proactively)
- Answering and transferring ("hot") incoming calls for Schiphol Group employees.
- Handling front and back office tasks for Privium and Parking.
- Reporting, logging and analysing data and customer contacts
- Keeping the knowledge base up to date
- The same services are provided for Eindhoven Airport

The CCC serves our audience groups through the following channels:

- Telephone
- Email
- Chat
- Social
- Whatsapp

The Mobile Personal Assistants (MPAs) perform the following services:

- Answering Schiphol-related questions from all audience groups at the Schiphol Centre location throughout the terminal building.
- Accompanying, explaining, arranging additional assistance or engaging with supply chain partners to solve problems of audience groups
- Recording and where possible addressing customer feedback
- MPA representatives participate in daily operational briefings
- Making live PA announcements in different (foreign) languages and/or activating the PA system with automated announcements
- Reporting, logging and analysing data and customer contacts

MPA serves our audience groups through the following channels:

- Videocall
- Telephone
- PA system

Reason for internal invoicing:

4. Simplified allocation

Type of recharged revenue or costs

4032000 Charged costs

Business-economic basis for recharge

The activities for the Customer Contact Center and Mobile Personal Assistance have been outsourced to an external party and are specified in a contract. The costs associated with these two activities are recharged to Aviation based on usage.

Given the nature of the activities, the costs of the CCC and MPA cannot be directly allocated to a single user. Allocation to the various users is done on the basis of customer contact logging for both the CCC and MPA. Logging is done by the external agency. Allocation to a user is done according to the reasons for contacting the centre. This creates a percentage distribution of customer contacts per user, which is then used to allocate the outsourced costs.

Unlike the above, the PA announcements are a 100% aviation activity and so have only one user. The costs relating to the PA system are allocated fully to Aviation.

Recharging is based on full cost, which is why the actual outsourcing costs are increased by mark-ups for overheads (see section 4.2.2 of the main document for information on how overheads are calculated).

Measurement method and frequency

Consultation

The costs associated with the CCC and MPA are the costs recorded under the outsourcing contracts for these activities in the general ledger account 'other external costs' (hiring an external agency). These other external costs are based on the most recent full calendar year (two years preceding the first year of the charges period) and are adjusted in line with inflation.

The proportion of contacts/queries for Aviation relative to the total number of contacts/queries for the CCC and MPA produces a ratio per user. The numbers of customer contacts are recorded in the logging tool based on the reasons for contacting the centre. Each customer contact is allocated to a user. This leads to an allocation of other external costs for the (entire) duration of the Allocation System. The data logged 2 years prior to the three-year charges period is used.

The outsourced activity of announcing information over the PA system is a 100% aviation activity. The costs relating to the PA system are therefore fully allocated to Aviation.

Changes in the per user ratios for the CCC and MPA as regards queries in years 2 and 3 may occur but cannot be predicted in advance. Predicting changes is not possible because there are no drivers directly related to the trend of queries. For example, the driver 'expected passenger numbers in years 2 and 3' has no direct correlation with the query ratio, because the query depends on passenger behaviour rather than passenger numbers. No key figures are available on future behaviour (and behavioural trends). Accordingly, the per user recharging ratio remains the same for years 1, 2 and 3.

For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.

Financial accounts

The actual other external costs for CCC and MPA and for the benefit of Aviation are recharged on the basis of the ratio determined in the year preceding the three-year charges period.

Manager

Head of Finance & Control Commercial

3.4 Costs recharged by OU IT&Data

As a guiding principle, IT&Data (IT&D) costs and revenues are directly allocated according to IT&D allocation key. In some cases, however, IT&D services are used by entities that are not part of the departments and/or PMCs for which the key was calculated.

3.5 Costs recharged by Schiphol Projects

The following sections provide a description of the costs recharged by Schiphol Projects. For an overall list of recharged costs, see section 3.1.

D1 Schiphol Projects - Hours

From: Schiphol Projects (cost centres 80000 to 80055 except 80006) ⁵

To: Staff Departments, Aviation, IT&D, Schiphol Commercial

Description of recharge

Schiphol Projects is responsible for the project management of (major) infrastructural projects at Schiphol, as well as major maintenance projects, small-scale projects, and modifications. Examples include construction of a new runway or major maintenance of a runway or the terminal. Small-scale projects and modifications include alterations at the terminal. On 1 January 2023, project execution was transferred by IT&D to Schiphol Projects. This involves two teams, one dealing with IT components in construction and infrastructure projects, and the other with specific business platforms for departments across Schiphol. Schiphol Projects passes on the cost of project management, (construction) supervision and project support to the commissioning OUs. The recharging concerns project management hours recorded by internal and external Schiphol Projects staff on projects for the commissioning OUs. In line with the STAP method, every project features the following project phases: Starting up a project (preparing for and starting up a project), Initiating a project (launching a project), and Delivery stages (product development).

Project hours spent during the Starting-up and Initiation stages are not capitalisable and are charged to the operating activities of the commissioning OU, with costs being given the allocation key of the relevant department's cost centre. The Starting-up stage refers to the process in which work is done to obtain the necessary permission to carry out the project. The Initiation stage starts after approval has been obtained from the CLB (see process description in section 5.2.6.). The Initiation stage refers to the process in which the project plan is drawn up prior to the start of the delivery stages (product development)

Project hours spent on any of the Delivery stages are capitalisable. After completion, costs are allocated in accordance with the PMC key for the relevant asset. During the Delivery stages, activities are undertaken to achieve the project's result and deliver the actual assets.

Reason for internal invoicing:

3. Costs to be capitalised by the recipient or to be charged to the recipient's operating activities.

Type of recharged revenue or costs

4022000 Charged project costs

Business-economic basis for internal invoicing

Actual number of hours per project (based on time sheets) * hourly rate.

A project may involve internal staff, external staff or a combination of the two. The hourly rates for internal staff and external staff are calculated according to different methods and hence vary.

Deployment of internal staff

⁵ This series of cost centres does not include CEC cost centre 80006 (which is also placed hierarchically under Schiphol Projects). The costs of this cost expertise centre (to the extent not covered by hours recorded) are excluded from Projects' D1 and D2 recharging because they are costs related to activities taking place prior to the project phase of a project (prior to DG3). The relevant costs are allocated via Staff Departments S5 key (see also that section).

The rate for internal employees (positions) is calculated by increasing direct staff costs by a mark-up for overhead & management hours and other indirect costs, taking into account billability (see also description in section 5.2.3. of the main document).

In addition to this description, Schiphol Projects applies an adjustment (mark-down) when allocating overheads to those job categories that make little use of overhead (such as supervisors working in the field). The adjustment is based on an experience percentage and may be updated annually.

Deployment of external staff

Reference is made to the description in section 5.2.3 of the main document.

Measurement method and frequency

Consultation

1. The costs associated with conducting Project Management comprise staff costs (plus mark-ups for internal overheads), hiring of external staff, and other external costs (consultancy fees). Staff costs for years 1, 2 and 3 of the charges period are adjusted for changes to collective bargaining agreements and social insurance contributions. Unit costs for hiring external staff are determined for the three years of the charges period on the basis of contractual arrangements with the external parties. If no contracts have yet been concluded for all years of the charges period, the most recent calendar year (2 years preceding the charges period) is taken as a basis and then adjusted in line with inflation. Other external costs are estimated for the charges period on the basis of expected activities and related expenditure. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.
2. The number of staff (internal and external) and consultants in the Schiphol Projects department to be deployed is determined in the year preceding the three-year charges period on the basis of the Aviation Development Plan and adopted by Schiphol Projects management (during the Business Plan process) according to standards and frameworks issued by the Schiphol Management Board for each individual year of the charges period.
The adjustment to the mark-down for overheads (as described under staff deployment) for the years of the charges period is based on experience percentages for the 5 full calendar years preceding the charges period. Billability (as described under staff deployment) for the years of the charges period is based on experience percentages for the 5 full calendar years preceding the charges period.

Financial accounts

The actual costs are recharged for each year of the charges period on the basis of timesheets. As regards internal hours, recharging is done at the hourly rate that is determined annually before the start of each year of the charges period. The background to the annual adjustment of hourly rates is to prevent, for example, that changes in the ratio of external to internal staff over the years will increase the operating result (see also D2 Schiphol Projects). The adjustment to the hourly rate only concerns a shift of the result (positive or negative) from the operating result to the project management activity (both KISMI and to be capitalised).

Manager

Senior manager project management support

D2 Schiphol Projects - Operating result

From: Schiphol Projects (cost centre 80000 Schiphol Projects Specials)

To: Staff, Aviation, IT & Data, Schiphol Commercial

Description of recharge

Recharging the operating result of Schiphol Projects. The operating result of Schiphol Projects⁶ is set at 0 (nil) due to the fact that Schiphol Projects is treated as a Service Unit. In reality, however, a (limited) operating profit or loss may arise from differences between budgeted and actual costs or differences between estimated variables such as billability and available hours.

Reason for internal invoicing:

4. Simplified allocation

Type of recharged revenue or costs

Miscellaneous general ledger accounts recording Assets (whether under construction or not) and 4021100 Costs related to projects KISMI

Business-economic basis for internal invoicing

Actual result in proportion to the project volume (project costs).

Measurement method and frequency

Consultation

Schiphol Projects' operating result is set at nil for the years of the charges period. In reality, however, a small positive or negative operating result may occur as the hourly rate is set on the basis of budgeted costs, which may vary in reality.

Financial accounts

The operating result is determined for each individual year of the charges period and passed on, in proportion to project volume, to the OUs that receive a recharge for project management services supplied by Schiphol Projects (see D1). Any profit or loss made by Schiphol Projects is by definition a profit or loss on project-based activities.

Manager

Senior manager project management support

⁶ Excluding the result for CEC cost centre 80006

3.6 Costs recharged by Staff Departments

The following section provides a description of the costs recharged by the costs centres of Staff Departments. For an overall list of recharged costs, see section 3.1.

D1 Staff Departments (Strategy & Airport Planning) - Aviation Costs

From: Staff Departments (cost centre 16670 S&AP Aviation Costs)

To: Aviation/Other (cost centre 27010 A-Environmental Capacity)

Description of recharge

Recharging of Aviation costs to Environmental Capacity.

Reason for internal invoicing:

4. Simplified allocation

Type of recharged revenue or costs

4032000 Charged costs

Business-economic basis for internal invoicing

The rules regarding the take-off and landing of aircraft are set out in the Airport Traffic Ruling (Luchthavenverkeersbesluit). The Strategy & Airport Planning department closely monitors compliance with applicable requirements and, in areas that may give rise to problems, issue recommendations for improvements for the aviation sector as well as regarding noise mitigation for local residents. A usage plan and capacity declaration are drawn up for this purpose. In view of the public interest that Schiphol serves and its societal function, Schiphol's Strategy & Airport Planning department has been tasked with the above activities, including ensuring compliance with Sections 8.3, 8.18, 8.19 and 8.25a of the Dutch Aviation Act. The impact on potential construction projects in the areas around Schiphol is set out in the Airport Zoning Decree [Luchthavenindelingsbesluit]. To perform these tasks, Strategy & Airport Planning collaborates with the Public Corporate Affairs (PCA) department.

The Strategy & Airport Planning department is responsible for finding ways of striking a balance between the quality of the network and a healthy living environment for local residents around Schiphol. Section 8.7 of the Aviation Act provides for the above, in view of the proximity of the airport and the importance of ensuring safety and mitigating noise impact.

The Strategy & Airport Planning department focuses on improving the quality of life in the areas around the national airports run by Royal Schiphol Group in relation to the quality of its network, by actively engaging with stakeholders and developing sustainable solutions to quality of life objectives. Examples include environmental policy, nuisance-mitigating measures, reducing emissions and shaping agreements with the various stakeholders in the vicinity of the airports. The overall aim is to strengthen societal support (for our license to operate & grow) and to carry out Royal Schiphol Group's mission, which is to connect the Netherlands with the rest of the world.

Strategy & Airport Planning's remit covers:

- Active collaboration with the Dutch Ministry of Infrastructure and Water Management (IenW) to ensure that there is a development perspective for Schiphol in the medium term.
- Airspace Planning: drawing up an Airspace Vision and Strategic Plan for the period until 2035, and consulting, adopting and implementing an Implementation Package of nuisance-mitigating measures, in collaboration with the Dutch Ministry of Infrastructure, Air Traffic Control Netherlands and Dutch home carriers, among others.

- Spatial Planning: coordinating spatial development plans with regional authorities and initiatives with stakeholders, partly in relation to the scale of developments in the Airspace and serving aircraft take-off and landing. These are topics that are related to airport's operation and development. Topics that serve the public interest, such as housing construction, flight safety and landside accessibility, nuisance (including noise), and all processes directly related to Schiphol's function as an airport.
- Activities for the benefit of the Civic Advisory Board Schiphol (MRS), to the extent that the nature of these activities ties in with the work already carried out as part of the Schiphol Alders Platform/Local Advisory Board Schiphol (ORS).
- Implementing new legislation that includes standards for the airport, including with regard to the number of aircraft movements and/or emissions.
- Continuing the development of Schiphol as a multimodal hub in terms of safety, noise and efficiency with regard to aviation activities.
- Developing an airport system with the regional airports in Eindhoven, Maastricht, Rotterdam and Lelystad in (operational) coherence with Schiphol. This does not involve the actual development of these regional airports
Encouraging the aviation sector to become more sustainable

Other external costs (including consultancy fees) of this cost centre are passed on in full to PMC Aviation.

Measurement method and frequency

Consultation

The costs associated with the above activities comprise other external costs (including consultancy fees).

Other external costs are based on the most recent full calendar year (two years preceding the first year of the charges period), and then adjusted in line with inflation. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.

Financial accounts

The recharging of costs to Aviation is based on the actual costs incurred in each individual year of the charges period by cost centre S&AP Aviation Costs less the following:

Manager

Sr. Manager Group and Aviation Navigators

D2 Staff Departments (Project-related costs to Schiphol Projects)

From: Cost centre 15080 Finance - Project Control
Cost centre 17015 Procurement & Contracting Contract Management

To: Schiphol Projects (cost centre 80000 Schiphol Projects Specials)

Description of recharge

Recharging of project-related costs to Schiphol Projects.

Reason for internal invoicing:

4. Simplified allocation

Type of recharged revenue or costs

4032000 Charged costs

Business-economic basis for internal invoicing

The Project Control and Contract Management departments have been centralised on the basis of the hub & spoke principle. This means that support functions are hierarchically centralised (hub), but functionally perform activities for the benefit of the various organisational units (spoke). For a number of specific project-related costs, this has made it necessary to recharge those costs to Schiphol Projects, which in turn includes these costs in its costing (see also D1 and D2 Schiphol Projects).

The following costs are recharged:

1. Finance - Project Control

The group of project controllers within Finance consists of a manager, senior project controllers, and other project controllers. The senior project controllers record their hours, which are directly allocated to the projects (see also the section on time-recording in the main document). The other project controllers do not record their hours as they work on a large number of mostly smaller projects. The manager records 50% of his or her time on specific projects, and spends the other 50% working as departmental coordinator and manager.

The recharge is determined by the costs of the other project controllers, plus 50% of the manager's costs.

Ultimately, therefore, all costs of the Finance - Project Control department are either allocated directly to projects or recharged to the Schiphol Projects department.

2. Procurement & Contracting - Contract Management

Within the Contract Management Department, a specific number of FTEs are tasked with project contract management (Contract Management Main Contracts). The associated cost are recharged to Schiphol Projects and so are also factored into Schiphol Projects' costing.

Measurement method and frequency

Consultation

1. The recharged costs as described above consist of direct staff costs. Staff costs for years 1, 2 and 3 of the charges period are adjusted for changes to collective bargaining agreements and social insurance contributions. Unit costs for hiring external staff are determined for the three years of the charges period on the basis of contractual arrangements with the external parties. If no contracts have yet been concluded for all years of the charges period, the most recent calendar year (2 years preceding the

charges period) is taken as a basis and this base year is then adjusted in line with inflation. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.

2. The number of staff to be deployed is determined in the year preceding the three-year charges period on the basis of the Aviation Development Plan and adopted on the basis of the standards and frameworks issued by the Schiphol Management Board for each individual year of the charges period.

Financial accounts

The actual costs are recharged for each year of the charges period, based on the actual deployment of relevant positions (project control and contract management).

Manager

Sr. Manager Group and Aviation Navigators

3.7 Costs recharged by associates

The following sections provide a description of the costs recharged by associates. For an overall list of recharged costs, see section 3.1.

D1 A&P Schiphol Telematics - connectivity services

From: Business 910 Schiphol Telematics

To: Various organisational units (cost centre varies by activity)

Description of recharge

Recharging of services performed by Schiphol Telematics (ST) for the various OUs. ST is a wholly-owned subsidiary of Schiphol Group. ST provides network services to various internal Schiphol Group departments within Aviation, Schiphol Commercial and IT&D.

The services provided are telecommunications (voice) and network services for the purpose of data transmission. Data transmission takes place via cabling (copper and glass fibre) leased out by ST at Schiphol (airside, landside, terminal and buildings), for example for the fire service stations and the building where snow-clearance and ice-prevention equipment is stored, but also GMI camera network, PCI parking ticket machines, WiFi services, and LORA services. ST supplies these services to both third parties and OU Aviation at comparable arm's-length prices.

Reason for internal invoicing:

1. Legal/reporting purposes

Type of recharged revenue or costs

8033100 One-off revenue

8034100 Subscription revenue

Business-economic basis for internal invoicing

The price of the various services supplied by ST on behalf of aviation activities is equal to the full cost, with the cost of capital component being determined on the basis of the WACC for aviation activities.

ST supplies the following services within Schiphol Group:

- Copper connections in buildings and in the grounds
- Glass fibre connections in buildings and in the grounds
- Cabinet space in the technical areas
- LAN (Ethernet) connections
- Digital fixed connections (64 Kbit/s – 2 Mbit/s)
- Internet connections (GMI camera network)
- Wireless LAN connectivity (WiFi, LORA)
- Network security services (firewalling, VPN, proxy)
- Internet Protocol TeleVision (IPTV)
- Telephony services (CUTEL, TENS, AMS/IMS)
- Radio communication services (CMB, RADIOCOM)
- Flow Measurement System (FMS)
- C2000: indoor coverage for national emergency services communication system

ST services are generally supplied within the framework of a full-service concept, on the basis of a monthly subscription fee. The full-service concept means that the following services are linked to the above services:

- *Maintenance*: ST carries out maintenance to ensure that the infrastructure is kept up-to-date. This may, for example, involve replacing cables or connectors, if necessary due to wear and tear. In this context an additional maintenance and service contract can be entered into with the original fitter.

- *Follow-up in the event of failures:* ST responds to failures reported by the end-user on the ST service number. Depending on the level of service agreed with the end-user, ST responds to the report within an agreed period of time. To this end, ST has set up a service desk that is available 24/7. ST employs duty staff who analyse failure reports and issue instructions to service staff. ST has concluded a contract with a technical contractor for the deployment of service staff.
- *Registration of the infrastructure and the services supplied to customers in a computerised cable and core registration system:* ST ensures the upkeep of a system (investments and service contracts), registration of the infrastructure and services in this system and the updating of changes in the system. The activity is carried out by a team of expert infrastructure managers and is required to ensure an adequate delivery process to the customer and for the purpose of resolving failures.
- *Pro-active management on the active network:* ST is responsible for managing the active network.
- *Upkeep of a computerised package of diagrams of the infrastructure (CAD system):* This activity is performed by designers. The activity is required to ensure adequate overall management and failure management as well as to ensure that extensions and changes are carried out properly, ensuring a high standard of quality.
- *Customer support.* Customers can contact the ST customer team and if they have any queries regarding the use of the infrastructure.

ST acts as a management organisation and coordinates the supply and demand of network and telecom services. ST uses high-quality service providers for the realisation, delivery and management of services and has entered into long-term strategic partnerships with a number of service providers to this end. This allows ST to ensure flexibility, quality and innovation with regard to its services.

The monthly subscription fee is made up of the following cost components:

1. Depreciation costs based on investments in operating assets that are necessary to deliver the service;
2. Financing costs (allocated WACC) for the investments and related project costs;
3. Costs of the services: management, maintenance, follow-up on failures, registration in the computerised cable and core registration system, registration in the management and monitoring systems, upkeep of the CAD system and customer support;
4. Overhead costs: ST Management Board, invoicing, sales en marketing (account management); product development, business development, customer support during the initial sale, upkeep of office IT, upkeep of the work order administration system:

A number of ST services are composite services. The LAN service is almost always supplied in combination with building cabling. In that case, the cost of the service consists of the cost of the composite parts.

In addition to the monthly subscription fee, ST also charges Schiphol Group a one-off connection fee. These costs consist of services purchased from suppliers, plus a mark-up for accommodation costs and overheads.

The individual services are recharged to the various departments within Schiphol Group, partly as part of the IT&D cost model and partly directly.

The commercial rate that ST charges to Schiphol Group's Aviation and Security divisions (largely via ICT) is restated for purposes of the Dutch Aviation Act on the basis of full cost. The difference between the commercial rate and the full cost is deducted from the IFRS costs using a memorandum adjustment ('market price-cost price adjustment') to determine the cost allocation to Aviation and Security.

Measurement method and frequency

Consultation

1. Full cost comprises the following costs: staff costs (including a mark-up for overheads), other external costs, and depreciation and capital costs. Staff costs for years 1, 2 and 3 of the charges period are

adjusted for changes to collective bargaining agreements and social insurance contributions. Other external costs are based on the most recent full calendar year (two years preceding the first year of the charges period), and then adjusted in line with inflation. Depreciation and capital costs of the assets of Schiphol Telematics are determined for the three years of the charges period on the basis of historical costs and book value as recorded in the assets register (with depreciation costs being based on historical costs and capital costs being based on the book value). The recharged costs include the mark-up for overheads (as described in section 4.2.2 of the main document).

For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.

2. The volumes of services during the charges period are determined as follows: the basis is the current volume of services in ST's register of contracts as at 1 July of the year preceding the 3-year charges period. This basis is adjusted prior to the 3-year charges period for: The investments and projects (as shown in the Aviation Development Plan) that affect the number of services that ST provides to IT&D and the development plans for new services (as shown in ST's Business Plan) that ST will provide to IT&D.

Financial accounts

The actual costs are recharged to customers for each year of the charges period on the basis of Schiphol Telematics' register of contracts.

Manager

Sr. Manager Group and Aviation Navigators

Appendix 4 TS 25-27

Allocations per cost centre

The Dutch version of the Allocation System 2025-2027 is the original and official version. In the event of any disparity between the Dutch original of the Allocation System 2025-2027 and this translation, the Dutch text will prevail. No rights can be derived from the information provided in this translation.

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4 Allocations per cost centre

4.1 Introduction

This appendix describes the details of allocations per cost centre. The description is limited to the allocations that have a direct or indirect effect on the allocation of assets, costs and revenues to aviation activities (Aviation and/or Security).

For every cost centre, among other things, a description is given of the type of revenue recorded there. A number of cost centres record 'revenues from the capitalisation of internal hours and/or construction period interest in connection with asset-generating projects'. These revenues arise from the manner in which the asset is recognised for accounting purposes. Salary costs and financing charges are initially recognised under operations. In order for the costs of capitalisable hours and the construction period interest to be subsequently removed from operations and capitalised, they are recorded as revenue under operations and the capitalisable costs are subsequently recorded on the balance sheet. As a result, the operations show a net amount of staff costs or financing charges that must be recognised directly under operations.

Appendix 3 describes the internal invoicing. The purpose of internal invoicing is to ensure, prior to allocation, that – where possible – the allocations can be made to a PMC in one operation. Allocations, by definition, go from cost centres to PMCs in full. This means that no more (and no less) can be allocated than is recorded in Oracle.

Overview of allocations

The table below provides insight into all allocations with an effect on aviation activities. For completeness, a line has been added for 100% Commercial keys and 100% Alliances & Participations keys. The numbering is not always entirely consecutive, due to the cancellation of previous numbers; the choice that was made not to renumber existing numbers. For a detailed description of the allocations, see the following paragraphs.

No.	Org. unit	Description	Key
Apportionment keys for Aviation			
A1a	Aviation/AO&AP	Aviation Business Development (ABD), Process Performance & Improvement (PPI), Day2Day Operations (DDO)	100% Aviation
A1b	Aviation/ASM	Asset Continuity Outside	100% Aviation
A1d	Aviation/S&E	Fire Brigade, Crisis & Safety training	100% Aviation
A1j	Aviation/Other	Commercial internal invoicing and Environmental Capacity	100% Aviation
A2a	Aviation/ASM	AC Inside, Passenger Facilities, Luggage	100% Aviation
A3a	Aviation/SEC	Security	100% Security
A3b	Aviation/ASM	Fences and HBS Hold Baggage Screening	100% Security
A4a	Aviation/ASM	Infra Utilities	100% Utilities
A5a	Aviation/AO&AP - Aviation/ASM	Landside infrastructure	Shared key
A6a	Aviation/Other	Airport charges:	100% Aviation and 100% Security
A7b	Aviation/Other	Aviation Other	Shared key
A7e	Aviation/AO&AP	Operational Planning	Shared key
A7f	Aviation/S&E	Health Safety & Environment	Shared key
A7h	Aviation/SEC	Business Platform IT	Shared key
A7i	Aviation/AO&AP	PPI and APOC	Shared key
A7j	Aviation/SEC	Company Security	Shared key
A7k	Aviation/AO&AP	Business Platform Operations	Shared key
A9c	Aviation/ASM	Staff departments ASM	Shared key
A9d	Aviation/AO&AP	Staff departments AO&AP	Shared key
A9g	Aviation/S&E	Staff department Safety & Environment	Shared key

No.	Org. unit	Description	Key
Apportionment keys for Aviation			
A10a	Aviation/ASM	Inside Terminal Overall	Shared key
A12a	Aviation/ASM	Use of the vehicle fleet	Shared key
A13a	Aviation/Other	Pier A project (investment-related costs)	Shared key
Apportionment keys for Schiphol Commercial			
C7	Schiphol Commercial	Business Platform Commercial	Shared key
Miscellaneous	Schiphol Commercial	Apportionment keys for Real Estate and Rental Terminal	100% Commercial
Apportionment key for IT&Data			
IT&D	IT&Data	Services IT&Data	Shared key
Apportionment keys for Schiphol Projects -> net result nil			
Apportionment keys for Staff departments & Group			
S2	HR Staff Facility management	Employee accommodation	Shared key
S3	HR Staff Facility management	Other costs	Shared key
S4	Treasury	Insurance costs	Shared key
S5	Staff departments & Group	Staff departments & Group	Shared key
S6	Human Resources and Group	Human Resources and Group	Shared key
S8	Staff departments & Group	Pier A project (departmental costs)	Shared key
Apportionment keys for Participating interests			
Miscellaneous	Alliances & Participations	Miscellaneous participations	100% A&P

Legenda

ASM: Asset Management

AO&AP: Airport Operations & Aviation Partnerships

SEC: Security

S&E: Safety & Environment

Measurement method and frequency

The 100% keys are fixed and booked to PMCs/BAs at the monthly closure. The shared keys are measured in different ways and frequencies. Where applicable, this is described in the relevant allocation. These keys are also applied at monthly closure.

- If the 'charges period' is included in the description, this refers to the calendar years 2025, 2026 and 2027 for this Allocation System.
- If the period '2 years preceding the charges period' is included in the description, this refers to the calendar year 2023 for this Allocation System.
- If the period 'the year preceding the charges period' is included in the description, this refers to the calendar year 2024 for this Allocation System

Disclaimer base years

In the 2025-2027 Allocation System, various internal invoices and allocations refer to one or two years prior to the start of the charges period in the method and frequency of measurement under consultation. For the 2025-2027 Allocation System, this means calendar years 2024 and 2023, respectively. If, when preparing the consultation budget for the years 2025-2027, the stated reference year for a specific internal invoice or allocation cannot be considered representative due to exceptional situations (e.g. major disruptions), the most appropriate alternative will be chosen in deviation from the description. Where there are deviations from the description, this will be explained in more detail in the IATA template at the 2025-2027 consultation.

4.2 OU Aviation allocations

The following paragraphs provide a description by allocation of the cost centres within OU Aviation.
For a full overview of allocations, see section 4.1.

A1a Aviation/AO&AP - Aviation Business Development (ABD), Process Performance & Improvement (PPI), Day2Day Operations (DDO)

Departmental cost centres: Aviation Business Development, Process Performance & Improvement, Day2Day Operations

Allocation: 100% PMC Aviation

Description of the department:

ABD is responsible for identifying customer requirements at airlines, the cargo community and co-makers, with the aim of further developing and strengthening the relationship with our customers within the end-to-end airline journey.

PPI is responsible for preparing the capacity declaration (i.c.w. analysis team and S&AP) and leading the process for aligning and consulting on this capacity declaration. In addition, PPI facilitates the definition, prioritisation and programming of solutions to bottlenecks from the ICP (capacity and quality) into a feasible and manageable project portfolio.

DDO is 24/7 the executive organisation within Airport Operations & Aviation Partnerships and is responsible for the integral direction of End-to-End Aircraft and Passenger flows and the proactive management of customer requirements and process performance during day of execution (Management).

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
20100	AO&AP-ABD Management	Senior management of the ABD department and the secretariat.	None
20110	AO&AP-ABD Airline & Cargo Partnerships	Develop and maintain Schiphol network	None
21525	AO&AP-ABD Forecasting Analysis & Capacity Management	Providing insight into airline journey and business performance	None
20600	AO&AP - Schiphol Airport Authority	Enforcement of Schiphol Regulations on Airside, Terminal, Baggage and Landside	None
21505	AO&AP-PPI Aircraft Process Management	Continuous improvement of airside processes	Lease building
21510	AO&AP-PPI Baggage Process Management	Continuous improvement of baggage processes	None
21600	AO&AP PPI Passenger Process Management	Continuous improvement of passenger processes	None
21605	AO&AP-PPI Handling persons with reduced mobility (PRMs)	Handling passengers who are immobile/PRMs pursuant to EU Regulation 1107/2006.	Reporting posts, desks, chairs
22500	AO&AP-DDO Management	Senior management of the DDO department and the secretariat.	None
22505	AO&AP-DDO Terminal Flow & Emergency Response	Responsible for day-to-day end-to-end Airport performance & enforcement and regulatory oversight	None
22510	AO&AP-DDO Aircraft Flow	Overall coordination of all processes	None
22515	AO&AP-DDO Aircraft Operations	Implementation of operational Aircraft processes	None

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
22520	AO&AP-DDO Passenger Operations	Implementation of operational Passenger processes	None
22530	AO&AP-DDO Operations Desk	Implementation of Operational planning and support at D0.	None

Cost types:

The Aviation Business Development, Process Performance & Improvement and Day2Day Operations departments have a wide variety of costs. Most of the costs concern personnel, hiring for the purpose of operational processes such as Pax regulation and Bax regulation, snow clearance and ice prevention, contract costs for busing passengers between terminal and aircraft, trolley regulation and water management.

Types of revenue:

Faeces dump (treatment costs invoiced by AO&AP to third parties).

Feeder cables used for Air Traffic Control the Netherlands (LNVL) systems. These activities are invoiced to third parties based on full cost.

Economic basis for allocation:

The basis of the allocation of assets, depreciation and other operating costs is the same. Therefore, the costs and assets of these departments, after charging D11 to cost centre 21505, are fully allocated to PMC Aviation (with the exception of PRM activities).

Cost centre 21605 only accounts for costs and revenues and assets for PRM activities. Costs and revenues and assets for PRM activities are not accounted for under other cost centres. Cost centre 21605 is first allocated to PMC Aviation for accounting purposes. For consultation and financial accounting purposes, the entire cost centre is separated from the costs, revenues and assets of PMC Aviation in an off-balance sheet adjustment, so that no costs, revenues and assets are allocated to aviation activities.

Consultation

All costs (of the above departments in the table) for each of the three years of the charges period fully serve aviation activities and are allocated in full to PMC Aviation. An exception applies to costs and revenues related to PRM activities. For each of the three years of the charges period, the revenues accrue in full to PMC Aviation. For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 1 staff costs, category 7 outsourcing and category 8 hiring temporary staff as described in the Main Document, section 5.3 Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager:

Sr Manager Group and Aviation Navigators

A1b Aviation/ASM - Asset Continuity - Outside

Cost centres of the ASM/AC/Outside department

Allocation: 100% PMC Aviation

Description of the department

The Asset Continuity/Outside department is responsible for fleet management and the management and maintenance of airside assets (as listed in the right-hand column of the table below). The AC/Outside department is allocated based on key A1b, with the exception of fleet management (allocated based on apportionment key A12a, vehicle fleet use) and fencing (allocated based on apportionment key A3b, Fencing and HBS Hold Baggage Screening).

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
26100	ASM/AC/Outside Management	Management of department AC/Outside	Gee:
26105	ASM/AC/Outside Flight Handling	Technical management and awarding contracts for the maintenance of Airside Management / Flight Handling assets, i.e.: paving (runways, taxiways, aircraft stands), sewers, lighting installations, tunnels, grounds, drainage canals, vents and canals) and project management of replacement investments (major maintenance).	Runways, taxiways, platforms (incl. Kaagbaan Tunnel), Land, airside rural and perimeter roads. Landscape Design Plan
26110	ASM/AC/Outside Plane Handling	Implementation and supervision of maintenance activities and modifications to Airside Maintenance/Airside Handling assets	Equipment for ramp handling

Cost types

The AC/Outside department mainly has costs for personnel, maintenance and depreciation. The costs of major maintenance on the runway system, which is carried out under the responsibility of AC/Outside, are partly capitalised and partly recognised under operations. The depreciation costs of the runway and taxiway system (including land) are recorded here as well as property tax. Given the airside investment projects, the investment-related costs are also recognised at AC/Outside.

The airside operating assets are also maintained by AC. The associated maintenance costs are also recognised here, with the exception of vehicle fleet and fencing maintenance.

Types of revenue

None

Economic basis for allocation

The basis of the allocation of assets, depreciation and other operating costs is the same. Consequently, 100% of the allocation is to PMC Aviation, with the exception of costs related to landscape design. Please refer to the description below.

Pursuant to a court decision, the costs associated with the Landscape Design Plan (depreciation costs) cannot be allocated to PMC Aviation. For the purpose of the airport charges consultation and for financial accounting purposes, Schiphol makes an off-balance sheet adjustment to remove the costs (depreciation costs) and the associated assets from the asset base and the depreciation costs.

The operating costs of the tunnel under Runway 06-24 (Kaagbaan Tunnel) are fully allocated to PMC Aviation. Aviation uses this tunnel for vehicles relating directly to the aviation process, such as kerosene-fuelled cars and apron vehicles. Due to tightened security measures, Schiphol Commercial BV-related traffic is no longer permitted to use the tunnel under Runway 06-24. Therefore the costs of the tunnel under Runway 06-24 are fully allocated to Aviation.

Consultation

All costs (of the above departments in the table) for each of the three years of the charges period fully serve aviation activities and are allocated in full to PMC Aviation. There is an exception for costs associated with landscape design. Please refer to the description above.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 1 personnel costs, category 2 depreciation costs and category 3 maintenance costs as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

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A1d Aviation/S&E - Fire Brigade, Crisis & Safety Training

Cost centres of the Fire Brigade, Crisis & Safety Training Department

Allocation: 100% PMC Aviation

Description of the department:

This department performs a wide range of safety, environmental and crisis management tasks, namely:

- *Emergency response:* Emergency Response is the repressive service of the Amsterdam Airport Schiphol Fire Service. The Amsterdam Airport Schiphol Fire Service is responsible for aircraft firefighting under international laws and regulations. On the basis of a Covenant with the Kennemerland Safety Region, Schiphol additionally performs basic fire brigade care at the Schiphol site. This includes building firefighting, hazardous materials incident response and emergency response. The Covenant also provides for the creation of a Joint Rescue Team. This team is a combination of airport fire service and KMAR personnel and acts repressively in case of incidents of extreme violence with possible multiple victims and a (suspected) terrorist attack. A covenant has also been signed with Royal Dutch Airlines (KLM) and Aircraft Fuel Supply (AFS) to provide (prescribed) company fire-fighting duties for these companies.
- *Professional Competence and Business Management:* Responsible for educating, practising, training and examination of Emergency Response. In addition, this department provides safety and crisis training and proficiency checks for its own Schiphol staff and for external customers (e.g. airfield authorisation, towing and pushback, AVD, SCO1 and 2, company emergency response). The department is also responsible for coordinating and recording all training, exercises and proficiency checks for both ER and Safety and Crisis training. External fire brigades from home and abroad are also trained for aircraft firefighting.
- *Risk Management and Operations:* Advises on physical safety, for both policy and for new and existing buildings. The department provides information needed by the repressive service prior to and during emergencies, in the form of floor plans or procedures. The department also takes care of policies, covenants and cooperation agreements and has a management role in the prevention of gross and extreme violence. In addition, the department ensures proper equipment and premises for the fire brigade.

The Joint Sector Integral Safety Office focuses on the continuous improvement of safety, for which collaboration of stakeholders within the sector is essential. Royal Schiphol Group, Air Traffic Control the Netherlands, airlines, handlers and refuelling services thus work together on a Joint Sector Integral Safety Management System (ISMS). Costs are allocated based on apportionment key A1d (100% direct allocation to PMC Aviation).

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
23400	S&E-FST Management	The manager responsible for providing the Airport Fire Service repressive firefighting training, and preparing and holding training courses as well as providing advice on physical safety, the environment, occupational health and safety plus crisis and risk management.	None
23405	S&E-FST Emergency Response	Firefighting and emergency response (technical aspects), accident response, including accidents involving hazardous substances.	Communication equipment and rescue equipment (such as breathing apparatus)
23410	S&E-FST Professional Competence and Business Management	Implementation, advice and support on training courses, exercises and preparing and providing training (to internal and external parties) on fire fighting and (platform) safety, managing the fire service training centre. Medical services for passengers.	Fire station inventory

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
23415	S&E-FST Risk Management and Operations	Drawing up fire alarm plans and procedures; fire-extinguishing water facilities; accessibility and attack plans.	None
23420	S&E-FST Lelystad Airport	Secondment and training for the Lelystad Airport Fire Brigade	None
23010	S&E-M Joint Sector Integral Safety Office	Continuous improvement of safety, for which collaboration among stakeholders within the sector is essential.	None

Cost types

The costs of the FST department are wide-ranging: in addition to the usual staff costs, the department also incurs specific costs for permanent training of staff in the emergency response service, and for firefighting equipment (extinguishing agents, such as water, foam and powder, as well as fire-retardant firefighter's apparel, firefighting respirators and rescue equipment).

Schiphol has a fixed-price service level agreement (SLA) with the Airport Medical Services for the provision of medical services to passengers.

- A portion of the costs for fighting building fires is internally invoiced to cost centre 23405 on the basis of D5.
- The costs are internally invoiced to cost centre 23420 (Lelystad) on the basis of D29.
- The costs remaining in the cost centre are allocated in full to Aviation.

Types of revenue

Revenues from training third parties, fighting building fires on behalf of the Kennemerland Safety Region, executing company fire service duties (including ensuring fire safety in hangars) and from cleaning up kerosene spills. The charge for the various training programmes is determined on the basis of a benchmark of comparable training programmes and exceeds the full cost. The charge for cleaning up kerosene spills and for company fire service duties exceeds the full cost.

Economic basis for allocation

Royal Schiphol Group itself is responsible for aircraft firefighting. The Fire Brigade, Crisis & Safety Training Department is in charge of repressive (fire brigade) duties. The structure of the department complies with the current ICAO and EASA rules and regulations. Under Dutch law the Kennemerland Fire Safety Region is responsible for fighting building fires. In view of the division of responsibilities laid down by law, RSG has agreed with the Kennemerland Safety Region that RSG will assume responsibility for fighting building fires at the Schiphol location. In return, RSG receives a fee from the Kennemerland Safety Region. A key consideration in this agreement is that in order to adequately control the safety risks at Schiphol falling within the scope of fighting building fires, particularly those within the Terminal complex, a more extensive level of knowledge, experience and training is required than the basic level that can be guaranteed by the government with the national fire service. Unlike the national fire service, in addition to its focus on controlling emergency situations/disasters, ER is geared towards helping resume or restoring the airport operations processes as soon as possible. Furthermore, vehicles and staff deployed for fighting building fires are also deployed to stabilise and clean up environmental incidents occurring on the airport grounds. An added advantage for RSG is that Fire Service staff tasked with fighting building fires have an opportunity to gain further emergency response experience. This significantly contributes to enhancing the competence of the Schiphol Fire Service staff, who are also deployed for aircraft firefighting duties.

After internal invoicing D5 and D29, the costs in FST's cost centres are allocated to PMC Aviation in full. The assets of Fire Brigade, Crisis & Safety Training (to the extent not recognised at ASM) are allocated to PMC Aviation in full.

Consultation

All costs and revenues (of the above departments in the table) for each of the three years of the charges period fully serve aviation activities and are allocated to PMC Aviation in full.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to categories 1 to 3 and categories 6 to 10 as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A1j Aviation/Other-Commercial internal invoicing and Environmental Capacity

Cost centres of the Aviation Other department

Allocation: 100% PMC Aviation

Description of the department

The cost centres listed here fall within Aviation Other

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
27005	A-Commercial-Aviation Other	Internal invoicing from Schiphol Commercial to Aviation Other, cost centre 27005 for Press Centre (D10), Passenger Experience (D11), Customer Contact Centre (D12) and Mobile Personal Assistance (D12). The costs are recognised in the miscellaneous other expenses cost type.	None
27010	Environmental Capacity	The costs internally invoiced by Strategy & Airport Planning (D1 Staff departments) are recorded under this cost centre. The costs are recognised in the miscellaneous other expenses cost type.	None

Cost types

Cost centre 27005 A-Commercial-Aviation Other accounts for a number of internal invoices from Schiphol Commercial to Aviation.

This concerns the costs for:

- Press Centre and VIP (see internal invoicing D10 Commercial).
- Passenger Experience (see internal invoicing D11 Commercial)
- Customer Contact Centre and Mobile Personal Assistance (see internal invoicing D12 Commercial)

Cost centre 27010 A-Environmental Capacity accounts for the costs charged on by S&AP to Aviation (see internal invoicing D1 Staff departments).

Types of revenue

None

Economic basis for allocation

Costs recognised under cost centres 27005 and 27010 are allocated in full to PMC Aviation according to the nature of the costs.

Consultation

All costs (of the above cost centres in the table) for each of the three years of the charges period fully serve aviation activities and are allocated to PMC Aviation in full.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 10, other external costs and miscellaneous costs as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A2a Aviation/ASM - AC Inside, Passenger Facilities, Luggage

Cost centres of the ASM/AC/Inside, ASM/AC/Passenger Facilities and ASM/AC/Luggage departments

Allocation: 100% PMC Aviation

Description of the department

The Asset Continuity/Inside, Asset Continuity/Passenger Facilities and Asset Continuity/ Luggage departments are responsible for the development and management of the Terminal complex. The departments are allocated based on key A2a, except for section HBS of AC/Luggage, which is allocated based on apportionment key A3b (100% Security).

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
26300	ASM/AC/Inside Management	Management of the AC/Inside Management department	None
26305	ASM/AC/Inside Terminal Overall	No activities are attached to this cost centre. This records the assets and also accounts for the Terminal's property tax.	Bus stations, escalators, desks, installations, baggage control area, buffer basements (see also A3 and A10). Moving walkways and lifts (see also A10). Plus the operational buildings, such as the fire stations (see D5 for the allocation relating to fighting building fires) and the snow fleet building. Border separation facilities (100% Security).
26310	ASM/AC/Inside Terminal A	Management and conservation (maintenance) of all Terminal-related assets (Terminal 3, Plaza, Piers E, F, G and H/M and the operational buildings. These include structural operating assets such as walls and foundations, operational assets related to passenger transport such as moving walkways, lifts, ramps and escalators. These also include assets related to Energy, Electricity and Climate (such as lighting, measurement and control cabinets, and climate installations). The management and maintenance of fire safety assets and assets powered by low-voltage electricity such as the public address system also fall under this cost centre.	None
26315	ASM/AC/Inside Terminal B	Management and conservation (maintenance) of all Terminal-related assets (Terminals 1 and 2 and Piers B, C and D). These include structural operating assets such as walls and foundations, operational assets related to passenger transport such as moving walkways, lifts, ramps and escalators. These also include assets related to Energy, Electricity and Climate (such as lighting, measurement and control cabinets, and climate installations). The management and maintenance of fire safety assets and assets powered by low-voltage electricity such as the public address system also fall under this cost centre.	None

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
26320	ASM-AC team management execution and verification	Focused on the management of the various plots housed in cost centres 26310 and 26315.	None
26325	ASM-AC team strategy and planning	Focus on the longer term and plan development.	None
26200	ASM/AC/Passenger Facilities Management	Management of the AC/ Passenger Facilities department.	None
26205	ASM/AC/Passenger Facilities Services	Directive role in cleaning the Terminal complex; upkeep and development of sanitary facilities, and pest control in the Terminal.	None
26500	ASM/AC/BG Management	Management of the Baggage department.	None
26505	ASM/AC/BG Technical Management Luggage	Management and maintenance of all Baggage Assemblies (except HBS machines)	Baggage systems and equipment

Cost types

The main cost types of these departments are cleaning costs, waste disposal costs, property tax, staff costs including third-party staff and the costs of gas, electricity and water. The costs also include the depreciation costs directly allocated to PMC Aviation. The costs of use of the Terminal complex aside from the OU Aviation (except for depreciation costs, see below) are allocated by means of internal invoicing to the relevant business unit (see description D18, OU Aviation). Waste disposal costs are primarily charged to the consumers themselves (including Security and Commercial) via D19. This is expected to increase in the years ahead, as the approach is to make the polluter pay and thus reduce waste. The remaining waste disposal costs are included in D18. Operating costs for baggage cost centres 26500 and 26505 are not covered by D18 and remain entirely on A2a. Internal invoicing via D18 is used to apportion Terminal management costs to Terminal users based on usage. Baggage cost centres 26500 and 26505 do not account for Terminal management costs, so these cost centres are not part of D18. The costs under cost centres 26500 and 26505 are attributable to PMC Aviation.

The depreciation costs based on the m2 key are allocated via allocation A10a. Assets directly attributable to Security are allocated via A3a.

The remaining costs relate to use by PMC Aviation, and these costs are allocated to PMC Aviation in full.

Types of revenue

None

Economic basis for allocation

The costs of use of the Terminal complex aside from PMC Aviation are allocated by means of internal invoicing to the relevant PMCs (see description of D18 OU Aviation). The costs included in this internal invoice concern the costs of all the above cost centres plus (the surcharges for BA and group) overheads. The depreciation costs form an exception because they are allocated on the basis of an allocation.

Baggage operating cost items 26500 and 26505 are not included in D18. The resultant remaining (excluding depreciation costs) in the Asset Continuity (AC) department after this internal invoice concerns the operating costs for use by PMC Aviation. This result is allocated to PMC Aviation in full. The assets in the above table are also allocated by means of the 100% key. These are the assets that can be allocated directly to Aviation.

Cost centre 26305 also accounts for assets in the Terminal building that are allocated by means of the shared m2 key (see A10a) and the assets that are allocated in full to Security.

NB The cost of capital of the assets and the depreciation costs of the Terminal complex do not form part of the internal invoicing, The depreciation costs are allocated to the various PMCs that use the Terminal complex by means of an apportionment key. See the description of apportionment key A10a OU Aviation for reference.

Consultation

All costs (of the above cost centres in the table) for each of the three years of the charges period fully serve aviation activities and are allocated to PMC Aviation in full. An exception applies to assets under cost centres 26305 and 26505. Please refer to the description above.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to categories 1 to 3 and 6 to 10 as described in the Main Document section, 5.3 Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A3a Aviation/SEC - Security

Cost centres of the Security department

Allocation: 100% PMC Security

Description of the department

The Security Department is responsible for the security of passengers and their baggage as well as cargo, including border control facilities. Security is a task imposed by law on N.V. Amsterdam Airport Schiphol. These activities aim to prevent terrorist attacks and ensure passenger safety at the airport and on board the aircraft.

The airport grounds are divided into a landside and an airside area.
The public and secured areas are located on landside.

Public areas are neither protected nor secured (e.g. Schiphol Plaza). Security measures are in place there, but basically anyone can access the areas. A Schiphol Pass is not required in these areas.

A secured area is an area for which specific security or access facilities are provided. In principle, these areas are accessible to everyone, depending on the access policy imposed by the owner of the building / grounds (such as the staff parking area and the Schiphol Group Head Office building).

On airside, restricted areas (SRA and SRA-(CP)) and controlled (controlled) areas have been established for security reasons. These are both 'protected areas'. Only passengers and staff from organisations who work in protected areas have access to these areas, which include the departure lounges, the piers and the apron, and are subject to access and/or security control measures. The difference between a controlled area and a security-restricted area/critical parts of a security-restricted area is that security control is also carried out in addition to access control when entering the latter.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
23000	SEC Management	Conducting the management of the Security cluster	None
23200	Security Quality & Compliance	Quality checks for Security	None
23105	SEC/SO Security Operations	Directive role: Coordinate and monitor compliance with agreements with external security companies.	None
23110	SEC SO - Security Center Control and Badge Center	Responsible for access policy, the actual granting of access to various areas, the issue of Schiphol Passes, monitoring compliance with access policy and imposing sanctions (charging administrative penalties in the event of a lost Schiphol Pass).	None
23100	SEC PP&F - Security Costs	Contracting external security companies.	None
23050	SEC PP&F - Partnerships, Planning & Forecasting (PP&F)	Directing contracts with security companies. Managing and optimising security guards scheduling.	None
23115	SSE/SEC/SP Security Policy	Responsible for implementing and securing (new) laws and regulations in the security processes at Amsterdam Airport Schiphol. Optimisation of existing security processes.	None
26305	ASM-AC-Inside Terminal Overall	No activities are attached to this cost centre. The assets are administered accordingly.	This concerns assets for which ASM-AC-Inside Terminal is Overall asset owner. These are Security

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
			assets. The costs are allocated to Security in full.
23120	SEC SP - Pre-Clearance	Customs operations and border control for the United States, for both passengers and their baggage (are adjusted in financial statements as memorandum entries so that costs are not chargeable to aviation operations),	Border control facilities

Cost types

By far the most important item is the hiring of external security staff who carry out security checks. The charge includes overheads, uniforms and training. Also included here are the costs of in-house staff and other hired staff, plus various other costs such as consultancy and material costs.

By internally invoicing on the basis of D17a, D26a and D26b, the costs of security and associated costs that are not directly related to current EU legislation governing the SRA (Critical Parts) areas are passed on to the various OUs that use such areas (for example, shop security at Schiphol Plaza). The remaining costs apply in full to the PMC Security.

Types of revenue

Billing to external parties for security-restricted area authorisations. The charge is at least equal to the full cost.

In addition, revenue is accounted for gate checks. These are security checks carried out at the gates of USA flights (checking hand baggage and passengers). These checks are carried out at the request of the airlines because the US government (TSA) imposes this as a requirement to fly to the USA. This is not a requirement under Dutch or European legislation. This is not part of aviation activities and is charged separately to airlines.

Economic basis for allocation

The costs of border passage and security for the SRA and SRA-CP areas are allocated to PMC Security in full.

The costs of the above departments relating to activities used by other PMCs (passes, authorisations, protection of non-SRA/non-SRA-CP areas) are first internally invoiced to the various internal departments (see description of internal invoicing D17a, D26a and D26b) or invoiced to external clients. This means that the result remaining at the Security cost centres equals the costs of border passage and the security of the SRA and SRA-CP areas. Therefore the costs and revenues under these cost centres are allocated to PMC Security in full.

Cost centre 23120 only accounts for costs and revenues for Pre-Clearance activities. No costs and revenues for Pre-Clearance activities are recognised under the other cost centres. Cost centre 23120 is first allocated to PMC Security for accounting purposes. For consultation and financial accounting purposes, the entire cost centre is separated from the costs and revenues of PMC Security in an off-balance sheet adjustment, so no costs and revenues are allocated to aviation activities.

Consultation

All costs (of the above departments in the table) for each of the three years of the charges period fully serve aviation activities and are allocated in full to PMC Security.

For the development of by far the most important cost type in the years of the charges period to which this apportionment key applies, see category 7, outsourcing related to security costs. In addition, categories 1 to 3 and 6 to 9 apply as described in the Main Document section 5.3, Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A3b Aviation/ASM - Fencing and HBS Hold Baggage Screening

Cost centre of the ASM/AC/Outside/Fencing department 26120
 Cost centre of the ASM/AC/Luggage department 2XXXX

Allocation 100% Security

Description of the department

Within ASM, there are two cost centres where management and maintenance activities related to security measures are accounted for and which are thus allocated to PMC Security in full. This concerns fencing and HBS.

Fencing:

The Asset Continuity/Outside department is responsible for fleet management and the management and maintenance of airside assets (see also A1b). There is a separate cost centre for the section that facilitates the maintenance and management of fencing and grounds around the checkpoints.

Hold Baggage Screening

The ASM-AC-BG Technical Management Luggage Department is responsible for the management and maintenance of baggage assets (see also A2a). In addition to the baggage systems serving Aviation, the baggage basement also houses assets used in connection with security measures, such as Hold Baggage Screening (HBS) machines. Maintenance costs incurred in connection with these machines are allocated to PMC Security.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
26120	ASM/AC/Fences	Maintenance and management of perimeter and fencing at Amsterdam Airport Schiphol	Fences, perimeter
2XXXX	ASM/AC/LuggageHBS	Maintenance and management of HBS machines in the baggage system	HBS machines

Cost types

Maintenance costs for management of fencing and grounds around the checkpoints, and maintenance costs for Hold Baggage Screening (HBS) machines.

Economic basis for allocation

The basis for allocation of assets (depreciation) and maintenance costs is the same. As these assets are used entirely for the Security process, 100% of the allocation is to PMC Security.

Costs are based on the contractual arrangements with the main contractor. The amount of maintenance work is determined for the years of the charges period based on the Multiannual Maintenance Plan prepared by the responsible department.

Measurement method and frequency

Consultation

These are costs of maintenance and management by the main contractor. For cost development data, please refer to category 3 maintenance costs as described in the Main Document section 5.3, Planning & Control Cycle. The budgeted costs under the above cost centres are allocated to PMC Security in full.

Financial accounts

Actual costs under the above cost centres are allocated to PMC Security in full.

Manager:

Sr Manager Group and Aviation Navigators

A4a Aviation/ASM - INFRA Utilities

Cost centres of the ASM/Infra department (Utilities)

Allocation: 100% PMC Utilities

Description of the department

The INFRA (Utilities) department is responsible for operating, as well as connecting customers to its utility networks (gas, water and electricity) in the Schiphol Grounds, and for managing underground utilities infrastructure. In addition, INFRA (Utilities) purchases the utilities for RSG.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
26415	ASM-AC-Infra Energy and Environment	Utilities infrastructure management, procurement, transport/transmission and distribution of utilities, determination of charges, energy management and route management.	No assets in this cost centre.
26405	ASM-AC-Infra Utilities	Maintaining WTB and Electrical infrastructure Utilities through monitoring, maintenance and change	Connections and network for electricity, gas, water, sewage and central fire extinguishing facility

Cost types

The main cost items are the purchase of energy and water, own staff and staff hired from third parties, and depreciation costs. The costs recorded under cost centres 26415 and 26405 for the supply of commodities, making available Utilities and utilities projects are internally invoiced by means of D7, D8 and D20.

Types of revenue

Revenues from the supply and transport of energy and water and sewerage charges on behalf of customers. The charge for supplying to external customers is equal to the full cost, including capital investment costs based on the WACC for aviation activities, see description of D7 OU Aviation.

Revenues from the capitalisation of internal hours and/or construction period interest in connection with asset-generating projects.

Economic basis for allocation

All costs of the internal supply of products by INFRA (Utilities) (including capital investment costs) are passed on to the relevant PMCs through internal invoicing (see description of D7, D8, and D20 OU Aviation). The revenues accrue in full to PMC Utilities.

Given the nature of the activities, the remaining result and the assets are allocated in full to PMC Utilities.

Consultation

All costs and revenues (of the above departments in the table) for each of the three years of the charges period fully serve aviation activities and are allocated to PMC Aviation in full.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 1 personnel costs, category 2 depreciation costs, category 4 utility services and category 8 hiring temporary staff as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A5a Aviation/AO&AP - Landside infrastructure

Cost centres of AO&AP and ASM on Landside infrastructure

Allocation by shared key to PMCs Aviation, Parking and Schiphol Commercial

Description of the department / key

The landside infrastructure key allocates the operating costs of landside infrastructure of the publicly accessible part of the Schiphol Grounds to the various users. This includes all public roads on the Schiphol Grounds, with the associated landscaping, public lighting and sewerage system. The A5a key consists of several subkeys, viz.

- A5a_Direct
- A5a_General: staff/maintenance/cleaning
- A5a_Green
- A5a_Bus transport
- A5a_Depreciation keys (apportioned to zones)

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
21515 subkeys: - A5a direct - A5a general - A5a bus transport	AO&AP-PPI Landside Access Process Management	Setting up landside infrastructure with the aim of optimising access to Schiphol (focus areas: landside buses, taxi concession holders, Schiphol bus stops and collaboration with NS/ProRail).	None
26400 -A5a_general	ASM-AC-Infra management	Administrative cost centre: accounting for staff costs related to landside infrastructure management.	
26410 subkeys: - A5a direct - A5a general - A5a depreciation - A5a green (combined with ledger account 4030700)	ASM-AC Infra Landside	Administrative cost centre: recognition of assets, depreciation and maintenance costs of the landside infrastructure.	Roads and paving, traffic management equipment, public lighting, plants and shrubs, street sewers, tunnels and viaducts.

Cost types

This allocation covers a wide range of costs, such as staff costs and the costs of hired staff, depreciation and maintenance costs of the road system, subcontracting costs, including the costs of landside bus transport and landside cleaning activities. The landside infrastructure also includes the green strips belonging to the road system. Specific landscaping around buildings forms part of the relevant building and therefore does not fall under this allocation. The costs of zone sections clearly reserved for commercial use (such as future office developments) are not allocated to aviation activities.

Types of revenue

Various concessions, exemptions and contributions from third parties for hotel buses, staff transport, etc. The amount charged to the external customer is equal to the full cost, whereby the surcharge for cost of capital is at least equal to the WACC for aviation activities. The contribution for staff transport is based on the direct costs of this activity (i.e., without surcharges).

Economic basis for allocation

The publicly accessible part of the road system at the Schiphol Grounds is used by the Aviation, Schiphol Real Estate and Parking & Mobility Services PMCs. Aviation for passengers boarding and disembarking on the (frontage) roads, Schiphol Commercial for vehicles going to and from Schiphol Commercial buildings (office and cargo buildings) and Parking for cars parking at Schiphol. In addition, there is a 'perimeter road' around the airport which is partly owned by Amsterdam Airport Schiphol and partly by North Holland province. The perimeter road connects all zones and is also used by all PMCs. The operating costs associated with this entire road system should be borne by all three PMCs.

Directly attributable costs, such as the deployment of traffic controllers for the arrival and departure halls, are directly allocated to the relevant PMC (in this case Aviation) (sub-key A3a_direct).

For costs not directly attributable, it is important to determine the usage per PMC in order to arrive at a correct apportionment of operating costs. These operating costs mainly consist of three components, namely:

- Depreciation costs (sub-keys A5a_depreciation, per Zone)
- General costs (staff costs/maintenance/cleaning) (sub-key A5a_general)
- Green costs (sub-keys A5a_green)
- Landside bus transport (sub-key A5a_bus transport)

As usage and the users (PMCs) vary from one area to another, the road system has been divided into zones with the guiding principle also being to accommodate as few PMCs as possible in one zone.

The following eight zones on the publicly accessible part of the Schiphol site are distinguished, also forming the apportionment of the first cost component. Reference is made to Appendix 6 for a map of the landside infrastructure zones.

Depreciation charges

Zone 1 Centre North

Scope: This concerns the centre area (elevated and at ground level), covering the entire area north of the Hilton Hotel up to and including the departure hall (above) and arrivals / Plaza (below). To the east, this area is bounded by the buildings belonging to the Terminal and to the west by the Westelijke Randweg (perimeter road).

PMC: The entire centre area is used for the passenger process (Aviation), to get to various hotels and offices (Real Estate) and for parking (Parking).

Basis for apportionment: To calculate usage by Aviation, data from passenger surveys was used. Since it is known how many passengers Schiphol processes per year; by what types of transport they get to and from the airport and how many people make up an average travel group, it is possible to approximate the number of vehicles used to take passengers to and from the airport. For PMC Parking, data on covered car park entry movements in the centre area (North) was used. This data can also be used to calculate the number of transport movements. Finally, data on car park entry movements of Real Estate offices and hotels in the centre area was used, which also serve to determine the number of transport movements of that PMC.

The infrastructure of Zone 1 is also used by 'public transport transfer passengers', i.e. travellers for whom Schiphol is neither origin nor destination and who are changing over from bus to bus or from bus to train or vice versa. Information on the number of public transport transfer passengers (travellers for whom Schiphol is neither origin nor destination) changing from bus to bus or from bus to train or vice versa is available in the report of the Schiphol Multimodal Hub Network Study (netwerkstudie Multimodale Knoop Schiphol) (date of publication 3 July 2017). The number of such passengers shown is per normative peak hour. The aforementioned number of transfer passengers has been reduced by the number of passengers changing to or from a landside bus (SH/North/East and SH South/Rijk). These landside buses transport passengers on the Schiphol Grounds and are not included in the number of passengers for whom Schiphol is neither origin nor destination. The normative

peak hour was then converted into an annual volume. The calculation is as follows: 2,116 (number of passengers in the normative peak hour adjusted for transfer to landside buses for 2025 - interpolated based on 2017 and 2030 data) * 8 peak hours per day * 5 working days per week * 52 weeks per year=4,401,280. This final outcome is divided by a travel group of 2.0 = 2,200,640 transport movements that are attributable to the use of the infrastructure in Zone 1 by transfer passengers. The adjustment of 2,200,640 transport movements is apportioned equally among PMC Parking and PMC Real Estate. The final outcome is applied for each of the three years of the charges period.

Sample calculation of the depreciation key of Zone 1:

Fictieve voorbeeldberekening Areaal 1					
Gerealiseerde passagiersaantallen (2 jaar voorafgaand aan tariefperiode)					
Aankomend					500
Vertrekkend					500
Totaal passagiers (exclusief transfer en transit)					1.000
Voortransport type	% continu onderzoek	Aantallen passagiers	Gebruik makend van de weg	Aantal bewegingen n.o.b.v. gemiddeld reisgezelschap 2,3*	
Trein	36%	360	-	-	
Lijnbus	4%	40	40	17	
Weggebracht per auto	24%	240	240	104	
Auto geparkeerd	14%	140	140	61	
Huurauto	2%	20	20	9	
Hotelbus	4%	40	40	17	
Taxi (en taxibus)	15%	150	150	65	
Overig	1%	10			
	100%	1.000	630	274	
Real Estate Inrijbewegingen		Aantal inrijbew.			
WTC					10
Hilton					12
Sheraton					14
P8					0
					36
Parking inrijbewegingen**		Aantal inrijbew.			
P1					20
P2					30
P6					2
P16					0
					52
Overstappers van bus naar bus en van bus naar trein en vv ***		Aantal overst.		Aantal bewegingen n.o.b.v. gemiddeld reisgezelschap 2,3*	
Overstap bus naar bus			3		1
Overstap bus naar trein of vv			20		9
			23		10
Sleutel voor Areaal 1	Aviation	Overstappers	Real Estate	Parking**	Totaal
Totaal uit bovenstaande	274	10	36	52	372
correctie Parking	-52				-52
	222	10	36	52	320
In % voor herverdeling overstappers	69,4%	3,1%	11,3%	16,3%	100,0%
Herverdeling overstappers		-3,1%	1,6%	1,6%	0,0%
In % na herverdeling overstappers	69,4%	0,0%	12,8%	17,8%	100,0%

* Gemiddeld reisgezelschap ontleend aan continu onderzoek
 ** Binnen deze categorie behoort ook een deel van de 'weggebracht per auto'
 De categorie 'auto geparkeerd' in het continu onderzoek bestaat uit zowel parkeren in areaal 1 als ook in andere arealen
 *** Overstappers zijn het aantal reizigers die Schiphol niet als herkomst of bestemming hebben en ontleend aan rapport over de Netwerkstudies Multimodale Knoop Schiphol (publicatiedatum 3 juli 2017)
 **** Totaalregel soms niet gelijk aan optelling a.g.v. afrondingsverschillen.

Zone 2 Centre South

Scope: This covers the entire area south of the Hilton Hotel up to and including the P30 car park in the far south of the Schiphol Grounds. It is bordered to the east by Cargo buildings and to the west by the A4 motorway.

PMC: This area is used by the Real Estate (offices and cargo) and Parking PMCs.

Basis for apportionment: Concerns 100% Non-Aviation.

Zone 3 South-east

Scope: This area is located east of Runway 06-24 and is bordered to the south and west by the N201 provincial (perimeter) road.

PMC: This part is used for cargo (Real Estate).

Basis for apportionment: Concerns 100% Non-Aviation.

Zone 4 East

Scope: This area is located in the extreme south-east and is bounded on the west by Runway 18L-36R; on the north by Runway 04-22 and to the south and east by provincial (perimeter) road N201.

PMC: The users of this area are Real Estate (offices) and Parking.

Basis for apportionment: Concerns 100% Non-Aviation.

Zone 5 North-East

Scope: This area is located in the far northeast and is enclosed between the A9 motorway and the Schipholweg.

PMC: There are office buildings here, used by Real Estate.

Basis for apportionment: Concerns 100% Non-Aviation.

Zone 6 North

Scope: This area is located entirely in the north and is bounded on the south by the non-accessible part of the Schiphol Grounds for Runway 09-27, among others, and on the west, north and east by the Loevesteinse Randweg and the Schipholweg, among others.

PMC: This area is used for parking in various car parks (P3, P5 et cetera), so it is used by Parking.

Basis for apportionment: Concerns 100% Non-Aviation.

Zone 7 North-West

Scope: This area is located in the far northwest, between the A4 motorway and Runway 18C-36C.

PMC: Real Estate buildings are located here, making it the only PMC in this area.

Basis for apportionment: Concerns 100% Non-Aviation.

Zone 8 Buitenveldert corridor

Scope: This area is located between Zone 1 (Centre North) and Zone 6 (North).

PMC: There are connecting roads (Loevensteinse Randweg and Zuidtangent express bus service), including service tunnel and bus tunnel under Runway 09-27; these are used by cars, buses and bicycles travelling between Zones 1 and 6.

Basis for apportionment: Mixed use by Aviation and Non-Aviation. The distribution is determined by a weighted average of 50% of the depreciation key of Zone 1 and 50% of the depreciation key of Zone 6.

Based on the above apportionment, depreciation costs per zone are allocated to the various PMCs. This results in eight different depreciation keys.

General costs (staff/maintenance/cleaning):

Allocation is based on the historical acquisition value per object subject to registration, per zone.

The key is calculated as follows:

1. Breakdown of objects subject to registration by zone with associated register costs (original acquisition value);
2. Determining percentage weighting of each individual object relative to the total registry cost of all objects subject to registration.
3. Distribution of annual maintenance costs by object subject to registration, using the percentage weighting of step 2.
4. Determining maintenance costs per zone based on area and cost per object,
5. Determining maintenance costs per PMC: the result of step 4 is multiplied by the PMC apportionment per zone (see depreciation Zones 1 to 8).
6. Determination of maintenance key: based on the results of step 5, the apportionment % per PMC is determined, producing the maintenance key.

Green costs

The costs of landscape maintenance work are apportioned as follows:

In consultation with the responsible manager, the main contractor performs a count of the number of green areas, birch trees and small shrubs, tree and flower planters at Amsterdam Airport Schiphol. This involves determining both the number and location of these assets. Next, based on the location, the asset is allocated to either Schiphol Commercial or Aviation. This serves as the basis for cost apportionment between Schiphol Commercial and Aviation. This count is updated annually and the status as at 30 June in the year prior to the three-year charges period serves as the basis for the maintenance cost apportionment key for the first year of the charges period.

The maintenance of green spaces in and around the car parks is invoiced directly to Schiphol Commercial by the main contractor. The costs do not accrue to cost centre 26410, therefore, and are outside this allocation.

Bus transport

The costs of the landside bus transport concession are apportioned using a separate key. Since all three PMCs use this service, the following basis was used: the 12 different bus routes that make up the landside bus service are mainly used to transport passengers to and from centre to parking locations and buildings. This was used to calculate the number of bus lines crossing a given zone and bus frequencies on these lines at different times of the day. This was then used as a basis for calculating the intensity per zone and using the PMC apportionment per area (see depreciation costs), the final concession costs were divided among the Aviation, Real Estate and Parking PMCs.

Fictieve voorbeeldberekening Bustransport					
A. Route					
(over welk areaal en hoeveel keer per rit)					
buslijn 1	1	2	1		4
buslijn 2	2	1			3
buslijn 3	1		1		2
Totaal	4	3	2		9
B. Frequentie per uur per dag (deel)					
	buslijn 1	buslijn 2	buslijn 3		totaal
Spits	3	2	5		10
Dal	2	1	1		4
Avond	1	1	1		3
Zaterdag	0	0	0		0
Zondag	0	1	1		2
	6	5	8		19
C. Frequentie per week					
(B* uren per dagdeel* dagen per week)					
Spits *)	120	80	200		400
Dal *)	110	55	55		220
Avond *)	25	25	25		75
Zaterdag	0	0	0		0
Zondag	0	24	24		48
	255	184	304		743
Frequentie tov totaal	34%	25%	41%		100%
*) spits is 8 uur per dag, dal is 11 uur per dag, avond is 5 uur per dag (alleen op werkdagen)					
D. Intensiteit (= A x C totaal)					
	Areaal 1	Areaal 2	Areaal 3		Totaal
buslijn 1	0,3	0,7	0,3		1,4
buslijn 2	0,5	0,2	0,0		0,7
buslijn 3	0,4	0,0	0,4		0,8
Totaal	1,2	0,9	0,8		2,9
E. PMC verdeling per areaal					
(o.b.v. afschrijvingsleutel)					
Aviation	63%	0%	0%		
Real Estate	5%	36%	50%		
Parking	32%	64%	50%		
F. Resultaat (= D x E)					
	Areaal 1	Areaal 2	Areaal 3	Totaal	Sleutel
Aviation	0,79	-	-	0,79	0,27
Real Estate	0,06	0,34	0,38	0,77	0,26
Parking	0,40	0,59	0,38	1,37	0,47
	1,25	0,93	0,75	2,93	1,00

Based on the above description, ten apportionment keys are identified:

1. The depreciation keys: 8 unique keys per zone (Zones 1 to 8)
2. The key for general costs: staff/maintenance/cleaning
3. The key for green spaces
4. The key for bus transport

Measurement method and frequency

Consultation

The depreciation keys: 8 unique keys per zone (Zones 1 to 8)

For Zone 1, the key for the years of the charges period is determined as follows: the results of the passenger survey, actual passenger numbers, actual covered car park entries in the centre area (North) and entry movements at parking facilities of Real Estate offices and hotels in the centre area over 2 years prior

to the charges period serve as the basis for determining the key. The numbers of transport movements change as follows for the years of the charges period:

The development of passenger numbers is based on traffic and transport development as recorded in the three years of the charges period. For the other input variables (travel group, entry movements and type of transport), the trend developments over 2 to 6 years prior to the charges period are used. No drivers that allow accurate predictions are available for these input variables. Information on the adjustment to the number of public transport transfer passengers (travellers for whom Amsterdam Airport Schiphol is neither origin nor destination) changing from bus to bus or from bus to train or vice versa is derived from the report of the Schiphol Multimodal Hub Network Study (Netwerkstudie Multimodale Knoop Schiphol) (date of publication 3 July 2017). For the calculation of the adjustment, see the description under depreciation costs Zone 1. The adjustment of 2,200,640 transport movements is apportioned equally between PMC Parking and PMC Real Estate. The final outcome is used for each of the three years of the charges period.

For Zones 2 to 7, the key for the years of the charges period is determined as follows: the actual usage over two years prior to the charges period serves as the basis for determining the key. This represents a 100% allocation to Non-Aviation and is assumed to be the same for all years of the charges period.

For Zone 8, the key for the years of the charges period is determined by a weighted average of 50% of the depreciation key for Zone 1 and 50% of the depreciation key for Zone 6.

The key for general costs (staff/maintenance/cleaning)

The key is determined as follows for the years of the charges period: the estimated acquisition values of the objects subject to registration in Zones 1 to 8 as at 31 December 2024 and the corresponding maintenance costs for the 2024 calendar year serve as the basis for determining the key. For the years of the charges period, the key changes as follows: The developments in landside infrastructure of the objects (existing and new) subject to registration as included in the Aviation Development Plan in the years of the charges period are allocated to a zone (1 to 8) and are then added to the acquisition value per zone. Maintenance costs for the years of the charges period are based on the Multi-Year Maintenance Plan.

The key for green spaces

The costs of scheduled activities for green spaces are determined for the three years of the charges period on the basis of contractual arrangements with external parties. If no contracts have yet been concluded for all years of the charges period, the most recent calendar year (two years preceding the charges period) is taken as a basis and then adjusted in line with inflation. For an explanation of how the different cost types are adjusted in line with inflation, see section 5.3 in the main document.

The amount of work for green spaces is determined for the years of the charges period based on the Multiannual Maintenance Plan prepared by the ASM/AC/Infra department. The base for the apportionment key between Schiphol Commercial or Aviation and Aviation is the status as at 30 June of the year prior to the charges period. This base is adjusted in line with the expected completion of the number of Schiphol Commercial and Aviation objects in the three years of the charges period. For Schiphol Commercial, it is based on the buildings portfolio (Schiphol location) as included in the Business Plan. For Aviation, it is based on the underlying details of the Aviation Development Plan.

The key for bus transport

The key for the years of the charges period is based on the number of bus lines and the bus frequencies on these lines per zone (1 to 8) at the reference point 1 July prior to the first year of the charges period and is assumed to be the same for all years of the charges period. No driver is available for the number of bus lines and bus frequencies per zone to predict the trend over the years of the charges period.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to categories 1 to 3 and categories 6 to 10 as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The keys of the individual years of the three-year charges period determined at the time of consultation are used to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A6a Aviation/Other - Airport charges

Cost centre 27025 A- Airport Charges

Allocation: 100% PMC Aviation and 100% PMC Security

Description of the department

This cost centre accounts for the airport charges, the fuel concession income and the levies invoiced by Schiphol to third parties for the benefit of the government.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
27025	A-Airport Charges	Invoicing of airport charges, fuel concessions and government levies to the airlines accruing to the government.	None

Cost types

None

Types of revenue

Income from airport charges and fuel concessions.

The invoiced government levies are passed on, on a one-to-one basis.

Economic basis for allocation

Consultation

For each of the three years of the charges period, the airport charges and fuel concessions fully serve aviation activities and are allocated to PMC Aviation, with the exception of the booked Security Service Charge, which is allocated to PMC Security in full.

For the development of revenues in the years of the charges period to which this apportionment key applies, please refer to the Main Document, section 5.3.1.1. Revenue.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual revenues of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A7b Aviation/Other

Cost centre 27000 A-Aviation Other

Allocation: PMC Aviation and PMC Security - shared key based on staff costs PMC Aviation & Security

Description

The cost centre mentioned here belongs to BA Aviation

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
27000	A-Aviation Other	Accounting cost centre for costs that cannot be transferred to underlying cost centres (e.g. bad debt provision, claims*).	None

Cost types

The main costs are staff costs, and to a lesser extent consultancy costs, auditor's fees for auditing the financial accounts and external staff. More specifically: bad debt provisions, claims¹ and ACM regulatory costs.

Types of revenue

None.

Economic basis for allocation

The costs of the other staff departments concern the BA overhead for Aviation and are allocated, therefore, to the Aviation and Security PMCs. The best driver for determining the use of these staff activities are the numbers of FTEs in the Aviation and Security PMCs. However, since FTE numbers are not recorded per PMC, the costs of this staff department are apportioned in proportion to the staff costs for the Aviation and Security PMCs within OU Aviation.

Consultation:

The key for each year of the three-year charges period is determined in the year prior to that period. The key per annum is based on the ratio of budgeted staff costs of PMC Aviation and PMC Security per individual year of the three-year charges period. For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 1 staff costs, category 8 hiring temporary staff, and category 10 other external costs and miscellaneous costs as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts:

The keys of the individual years of the three-year charges period determined at the time of consultation are used to allocate the actual costs of the cost centre.

Manager: Sr Manager Group and Aviation Navigators

A7e Aviation/AO&AP - Operational Planning

Cost centre of the DDO/PP&D department

¹ This concerns claims (civil-law claims from alleged torts) as well as administrative and criminal fines and orders for periodic penalty payments relating to the operation of the airport. The amounts concerned are not budgeted and are not included, therefore, in the airport charges calculation, nor are they settled afterwards.

Allocation: shared key to PMCs Aviation, Security & Premium Services
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Description of the department

The Personnel Planning & Development Department handles the rosters of all operational Airport Operations & Aviation Partnerships(AO&AP) departments as well as the Security, TOM (breakdown service), Fire Service and some other roster groups. The objective is that the right numbers of people with the right qualifications can perform their duties on the day of execution. The department moreover serves as the source of information for staff capacity issues, basic rosters, reports on the latter and questions on the management of working hours.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
22005	AO&AP-DDO Personnel Planning & Development	Human resource planning activities	None

Cost types

The main costs are staff costs. Costs are also incurred for hiring replacement staff for permanent staff on sick leave or those who are absent for other reasons.

Economic basis for allocation

Given the nature of the operations, the costs of Day2Day Operations/ Personnel Planning & Development (DDO/PP&D) cannot be directly allocated to a single PMC. DDO/PP&D costs are incurred on behalf of various 'operational' departments. These operational departments are partly allocated to multiple PMCs. The costs of DDO/PP&D are therefore allocated to multiple PMCs as well. The apportionment key for DDO/PP&D is based on the number of FTEs at the departments concerned, as the number of FTEs is a good indicator of the extent to which the DDO/PP&D performs work on behalf of the operational departments.

The apportionment key is thus determined on the basis of FTEs per operational department within the various PMCs. In this way, the key is created based on the number of FTEs per PMC.

Measurement method and frequency

Consultation

The number of FTEs to be deployed at the departments is determined by the AO&AP management during the Business Plan process in the year prior to the three-year charges period on the basis of the frameworks and standards provided by the Schiphol Management Board for each separate year of the charges period. This approved deployment serves as input variable for calculating the key for each year of the charges period.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 1 staff costs, category 8 hiring temporary staff, and category 10 other external costs and miscellaneous costs as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A7f Aviation/S&E - Health, Safety & Environment (HSE) - Risk & Compliance

Cost centre of the Health, Safety & Environment (HSE) department - Risk & Compliance

Allocation: shared key PMCs Aviation, Security and Non-Aviation

Description of the department

The HSE Risk & Compliance organisation provides management support in connection with safety, health and environmental risks. At Schiphol, line managers are responsible for effectively managing safety risks in their processes and assets. They are supported (solicited and unsolicited) by the HSE Risk & Compliance organisation. The HSE Risk & Compliance organisation consists of four departments:

Aviation, Passenger & Asset Safety: The Aviation, Passenger & Asset Safety department provides support to risk owners in managing safety risks. Duties assigned to the department include the following:

- Formulating policy on safety, for example on environmental safety and a safe energy transition, including fire-related safety.
- Mapping risks in aviation safety, road safety, fire safety, environmental safety, energy transition, structural safety, electrical safety and crowd risks.
- Facilitating and conducting safety testing of changes.
- Performing safety reviews of operational plans during airside operations.

Analysis, Quality & Promotion: The Analysis, Quality & Promotion department is responsible for incident investigation, data analysis, continuous improvement of the safety data management system as well as safety awareness and behavioural change. Firstly, to learn from incidents and prevent their recurrence. Secondly, to provide insight into the effectiveness of the Safety Risk Management System and identify new safety risks for Schiphol.

Compliance & Permits: The Compliance and Permits Department facilitates external permit applications, ensures that the integrated permit process is set up efficiently, supports departments with advice on compliance management and checks that departments comply with laws and regulations.

Workplace Health Safety & Environment Expert Centre: At the Expert Centre, knowledge of health & safety and the environment is pooled and made available to everyone at Schiphol. The experts provide advice on request or on their own initiative in the broad field of occupational safety (including construction safety) and the environment. The following tasks are assigned to the department:

- Health and safety and environmental policy-making;
- Carrying out occupational health risk inventories and evaluations (RI&E)
- Performing Incident Quickscans in case of health and safety or environmental incidents
- Performing environmental and health & safety-related measurements (noise, climate, light, radiation etc.).
- Managing the Asbestos desk (hazardous substances desk)

The department also has an important independent role in monitoring European Aviation Safety Agency (EASA) requirements. EASA has prescribed requirements (including safety requirements) that relate to the infrastructure, aviation-related processes and organisation of an airport. These requirements are monitored by Schiphol as an EASA certificate holder (e.g. when a situation or policy changes). Costs are allocated on the basis of apportionment key A7f (shared key based on PMC Aviation, PMC Security and Non-Aviation).

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
23300	S&E- Health, Safety & Environment (HSE) - Risk & Compliance	Schiphol's safety, health and environmental strategy and policies.	Measuring equipment (for ultra fine particles on airside, 100% PMC Aviation)

Cost types

This mainly concerns staff costs, consultancy fees, the costs of hiring external staff hiring as well as material costs.

Economic basis for allocation

The allocation of the costs to cost centre 23300, which mainly consist of personnel-related costs, is based on the apportionment of FTE activities across Aviation, Security and Non-Aviation.

Consultation

The key for each year of the three-year charges period is determined in the year prior to that period. The key for each year is based on an apportionment of FTE activities across PMC Aviation, PMC Security and Non-Aviation. Time spent by HSE staff per activity is determined in consultation with management for the years of the charges period (based on experience figures recorded in the three years preceding the charges period).

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 1 staff costs, category 8 hiring temporary staff, category 9 materials and category 10 other external costs and miscellaneous costs as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A7h Aviation/SEC - Business Platform IT

Cost centre 23125 SEC - Business Platform IT

Allocation: shared key PMCs Aviation, Security and Non-Aviation

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
23125	Business Platform IT	Maintenance, management and licensing of all IT systems used primarily by Security and Safety & Environment (S&E)	IT assets belonging to the services

The Business Platform IT department manages all assets belonging to the Security and Safety domain. The department is responsible for the maintenance, management and licensing of all IT systems used primarily by the Security department and the Safety & Environment (S&E) department. This puts the customer focus at the centre and maximises value for the business and its direct customers through data and technology. In addition, this organisational approach reduces underlying dependencies, which improves time-to-market - a crucial aspect in our airport's constantly changing environment. Key services include Security Lanes, Security Scans, X-rays, Explosive Tracing Devices (ETD), No-Q gates and Common Monitoring Room Infrastructure (GMI). These services all play a vital role for either ensuring airport security or the duties of the fire brigade.

Cost types

The direct cost per Business Platform IT service consists of 1) outsourcing and 2) hours.

- Outsourcing

Outsourcing account for contracts for the management of one or more services and/or data and telecommunications costs. For all services, Security and S&E are the primary clients, but other internal departments also use the services. This is reflected in a shared apportionment key based on allocation of underlying activities to users.

- Hours

Hours are allocated in different ways, depending on whether the hours concern the deployment of internal employees, hired employees or both. The hourly rates of internal employees and hired employees are determined based on different methods and, consequently, the rates themselves are also different (see also section 5.2.3. in the main document).

Types of revenue

Business Platform IT has two types of revenues:

- Revenues from the capitalisation of internal hours in connection with asset-generating projects. These revenues are recognised as negative costs (reduction of the relevant cost category). Revenue development in the years of the charges period is derived from the Aviation Development Plan.
- Use of BP IT services or resources otherwise by departments and/or projects that are not part of the services on which the calculation of the BP IT key is based.

Economic basis for allocation

Allocation is based on use. The allocation method is explained in more detail in the next section.

Measurement method and frequency

Consultation

Apportionment keys are calculated in the year prior to the upcoming charges period. Direct costs (outsourcing and hours) are budgeted at service level per year in the year prior to the charges period, as part of the Business Plan process, by the responsible budget holder involved in delivering and building the services. This budgeting serves as input for calculating the direct costs for the years of the charges period.

The allocation of Business Platform IT costs is done in three steps.

1. Allocate costs to initiatives and services ²
2. Assign PMCs to initiatives and services
3. Calculate apportionment key

The PMC apportionment based on usage is multiplied per Business Platform IT service by the budgeted cost (excluding depreciation) of the IT service. The sum of this calculation of all Business Platform IT services is used for a weighted average apportionment. This weighted average apportionment is the total Business Platform IT PMC key which is calculated for the individual years of the charges period and is used for the allocation of all Business Platform IT costs excluding depreciation ³.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual opex costs excluding depreciation of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

² The generic services these services use, such as e.g. computing centres and server utilisation, are part of the OU IT&D apportionment key and are therefore not part of the Business Platform IT key.

³ Assets do not use the weighted opex key, but have their own PMC apportionment per asset recorded in the asset register. This apportionment is equal to the PMC apportionment of the service that uses the asset concerned. The apportionment keys are pre-calculated once every three years ahead of the three years of the charges period.

Appendix A Listing Business Platform IT services with corresponding PMC apportionment

4

⁴ The generic services these services use, such as e.g. computing centres and server utilisation, are part of the OU IT&D apportionment key and are therefore not part of the Business Platform IT key.

100% allocatie naar PMC Security	
Diensten	
MPS Code and Name	Omschrijving activiteit
122200 - ABLOY	Digitaal programmeerbare sloten voor de periferie
122205 - AEOS	Applicatie voor managen van toegang op deuren, liften etc.
122220 - BIOD VERIFY - BIOMEDICAL	Beveiligde personeelsdoorgangen
122245 - CBS BADGE CENTER	Afspraken syst. Tbv flow in het BC
122270 - ETD - EXPLOSION THREAT DETECTION - ION	Een ETD wordt toegepast om explosieven en drugs op de kleding van passagiers aan te tonen
122285 - HAND HELD METAL DETECTION	De HHMD's worden gebruikt voor het, met de hand, scannen van personen
122295 - HMS	X-ray ondersteunende dienst
122305 - I-FENCE	Radar gestuurd camerasysteem periferiebeveiliging
122315 - IPM	De pasprinters in het bade center
122320 - LAG - LIQUIDS AEROSOLS AND GELS	Security asset tbv scanning Liquids, Aerosols, Gel(s)
122325 - MANAGEMENT AND STORAGE	Tijdelijke fysieke opslag in loods, o.a. security assets
122360 - RANDOMIZER	Apparaat tbv at random steekproef binnen het screenings proces (tbv extra controles)
122380 - SECURITY LANE - Scarabee	De Schiphol Security Lane (SSL) bestaat uit een bakcentransportsysteem voor het doorvoeren en terug transporteren van bakken, die gebruikt worden voor het screenen van handbagage.
122381 - SECURITY LANE - Vanderlande	Zelfde als boven maar andere leverancier
122382 - SECURITY ASSETS - Pilots	Pilots met security assets die, bijvoorbeeld in het kader van innovatie, uitgevoerd worden
122385 - SECURITY SCANS - Provision (type leverancier)	De Security Scanner wordt gebruikt voor het scannen van passagiers en personeel
122386 - SECURITY SCANS - QPS	De Security Scanner wordt gebruikt voor het scannen van passagiers en personeel
122405 - SIMS	Security incident man. Systeem
122410 - SOM - SECURITY ONDERSTEUNENDE MIDDELEN	Ondersteunende middelen tbv security proces
122415 - SS - SAFETY AND SECURITY	Digitale test voor het verkrijgen van een schipholpas
122420 - SSBPC - SELF SERVICE BOARDING PASS CHECK	SSBPC is een toegangssysteem waarbij passagiers zelf de boardingpass kunnen scannen. Als de passagier geautoriseerd is, worden de poortjes automatisch geopend en krijgt deze persoon toegang tot het securityfilter.
122425 - SSSC	Faciliteiten voor automatische grenspassage
122450 - VESTA	Toegangsbeheersysteem
122455 - WDD - WISSELDEUREN DIENST	Systeem tbv sturen passagiersstromen
122460 - WTMD - WALK THROUGH METAL DETECTION	De WTMD machines worden gebruikt voor het scannen van personen.
122465 - X-RAY - Conventional	De X-Ray machines worden gebruikt voor het scannen van goederen
122466 - X-RAY - CT Clearscan	De X-Ray machines worden gebruikt voor het scannen van goederen
122470 - PROJECTPASSEN	Aanvragen en printen projectpassen
122475 - AUTOMATIC POSITION ALLOCATION	De automatische positietoewijzing (PAS) bepaalt welke security lane een passagier dient te kiezen
122495 - SMART SECURITY	Smart Security is een sensoroplossing die het huidige Security proces automatiseert
122520 - NEN INSPECTIONS	Inspecties ten behoeve van NEN keuringen
122540 - SQCS-SECURITY QUALITY CONTROL SYSTEM	Security auditors systeem om audits en testen in vast te leggen
122545 - EES KIOSKEN	Faciliteiten die de mogelijk maken dat Schiphol voldoet aan de EES wetgeving
122585 - NON IT Assets	NON IT assets voor de Security Lanes (stoelen, staseunen, stamatten)
122630 - CMB (VOORHEEN DTRS TETRA - TRAXYS)	Betreft het beheer en onderhoud door ST van het portofoon gebruik op de luchthaven.
100% allocatie naar PMC Aviation	
Diensten	
MPS Code and Name	Omschrijving activiteit
120755 - EMEREC	Emerec zal de Brandweer Schiphol voorzien van een applicatie (tablet/desktop) waarmee zij kunnen navigeren over het Schipholterrein, zowel bij goed als bij slecht zicht.
120775 - BBT-App	Tablet in de voertuigen van de Gebouw Brand Bestrijding van de brandweer met de digitale bereikbaarheidskaarten van de Terminal.
122355 - Q-PULSE	Vervangen van A SIS (incident registratie systeem)
122370 - ELS (Event Leading System)	ELS is een Incident Management systeem om de brandweer en ambulance op Schiphol aan te sturen qua inzet en snelste actie.
122400 - SELF SERVICE BOARDING	SSB is een automatisch toegangssysteem waarbij passagiers zelf de boardingpass scannen. Deze dienst ondersteunt de toegangsverlening van passagiers tot het vliegtuig.
122435 - SVO - SCHIPHOL VIRTUEEL OEFENEN	Oefenprogramma voor de brandweer
122445 - VEILIGHEIDSPASPOORT	Programma voor skills van medewerkers
122510 - PREBOARDING	A-pier: systeem laat mensen toe in transfer bus op aantallen en stuurt deuren aan op airside.
122525 - BIG-KALEIDOS	Databank met informatie over (brand)gevaarlijke stoffen tbv brandweer
122530 - SDU-TOXIC	Toxic is een registratie tool voor brandgevaarlijke stoffen tbv HSE
122535 - MODITECH-CRASH RECOVERY SYSTEM	Digitale voertuig informatiesysteem, ter plaatse van een ongeval kunnen hulpverleners gemakkelijk toegang krijgen tot alle redding relevante informatie over het voertuig.
122550 - VERGUNNINGEN APP	De vergunningenscan ondersteunt (bepaalde) stappen in het vergunningenproces op Schiphol. (alle vergunningen, intern en extern)
122555 - OIV / MOI (VRK)	Operationele Informatie Voorziening. OIV-QGIS is een oplossing om operationele informatie in QGIS te maken. Mobile Operationele Informatiesysteem (MOI) bestaat uit navigatiesystemen en mobiele dataterminals geleverd door het VRK (VeiligheidsRegio Kennemerland) tbv brandweer.
122560 - G-PAL	GPAL is een op video gebaseerd leerplatform om kennis snel en laagdrempelig te delen zodat medewerkers zo zelfstandig mogelijk altijd en overal kunnen leren tbv VTC.
122570 - GOVERMAXX REGISTREREN	GoverMaxx is een is een registratie- en analyse systeem waarop registraties binnenkomen van Safety incidenten (dashboards).
NNB - NIEUWE DIENST: VERVANGING VAN ELS / AIMS	Registratieprogramma voor meldingen
NNB - NIEUWE DIENST: Drone-Detection	Veiligheid van de luchthaven te waarborgen ivm mogelijke risico's van drones
100% allocatie naar PMC Parking	
Diensten	
MPS Code and Name	Omschrijving activiteit
122335 - PARKING CAMERA'S	Camera's tbv regievoering parking, oa camera monitoring
100% allocatie naar PMC Privium	
Diensten	
MPS Code and Name	Omschrijving activiteit
122350 - PRIVIUM VERIFY	Dienst tbv toegangsbeheer / check privium leden
NNB - SSLA	Privium Self Service Lounge Access - commercial dienst

Gedeelde sleutel		
Diensten		
MPS Code and Name	Allocatie wet luchtvaart op basis van	Omschrijving activiteit
120915 - BOW TIE XP	S5 Staven & Concern	Risicomangement assessment tool
121960 - C2000 indoor management	Op basis van terminal totaal sleutel	Digitaal communicatie systeem voor emergency services
122235 - CAMERA CONNECT	Verdeling obv #: hardware	Camera systeem
122280 - GMI - GEMEENSCHAPPELIJK MELDKAMER INFRASTRUCTUUR	Verdeling obv: verhouding aantal camera's aan luchtzijde en landzijde	Digitaal camerasyst. Voor security, Kmar, Douane en KLM
NNB - NIEUWE DIENST: SCAAS	Zelfde verdeling als GMI	Overkoepelende nieuwe dienst waaronder software toepassingen vallen die mogelijkheden leveren om onze huidige camera's van meer functionaliteiten te voorzien. Denk hierbij aan automatische tellingen of object herkenning.
NNB - NIEUWE DIENST: BLURRING	Zelfde verdeling als GMI	Geavanceerde mogelijkheden tot het blurren (onherkenbaar maken) van beelden (video & foto).
122300 - IRCOSS	Verdeling obv #: meldingen regiecentrum	Integraal Communicatie Systeem Schiphol. Geïntegreerde communicatie systeem op de vier meldkamers (SCC, RC/AC, Apron en Havendienst). Via IRCOSS is communicatie mogelijk met portofoon (radio), telefonie (als CASS is geïntegreerd) en intercom.
122310 - INTERCOM	Verdeling obv #: aantallen intercoms	Spreek-luister verbindingen Schiphol
122440 - TESTLAB	Verdeling obv #: M2	Lab waarin o.a. Security Assets worden getest i.s.m. met leveranciers en overheidspartijen
122480 - LVNL CAMERA	Gewogen sleutel (kn & opbr = neutraal)	Camera's, uitleesposities, server, netwerk tbv LVNL (wordt gefactureerd aan LVNL)
122485 - TUNNEL SAFETY CAMERAS	Verdeling obv #: aantallen camera's kaagtunnel en buitenveldertunnel icm landzijdige sleutels	Camera's kaagtunnel en buitenveldertunnel

Explanation of activity marked in grey:

Central Control Room Infrastructure (GMI)⁵

: a department within Security is the functional owner of the cost of this ICT service. Allocation is based on the location of the cameras separating:

- Landside - all areas situated before the security check
- Airside - the areas where passengers go after security screening as well as other non-public areas

Airside areas are those areas where security measures apply that are primarily aimed at protecting the aircraft (passengers, crew and baggage), also known as SRA (CP) areas. These airside areas include (in the Terminal complex): lounges and piers, baggage basements and unloading quays, and (outside the Terminal complex) checkpoints, aprons, landing areas, fire stations and, at Schiphol East, the hangars and the GA terminal. Landside areas are those areas where there is a clear business security objective in addition to the security objective, namely to ensure the protection and continuity of business operations, also known as non-SRA (CP) areas. These landside areas include (in the Terminal complex): arrival and departure halls, Plaza, and (outside the Terminal complex) Jan Dellaert Square, drop-off roads, Transportstraat and Expeditiestraat, car parks and the SHG building.

The allocation to PMCs is determined as follows:

- The cost of cameras located on airside is fully allocated to aviation activities.
- The cost of cameras located on landside is allocated using the general Terminal key.
- The cost of landside cameras specifically for non-Aviation areas (such as car parks) is fully allocated to Non-Aviation.

Intercom

voice links at Amsterdam Airport Schiphol. Intercom hardware and connections enabling the control centres to be reached in case of emergency. This is set up from a safety point of view, mainly in lifts and car parks. The costs have a shared key based on the numbers of intercoms per user. There are also intercom connections in Parking assets and in buildings of Schiphol Commercial.

⁵ The exception is the cost of cameras in car parks, which is fully allocated to Non- Aviation

A7i Aviation/AO&AP - PPI and APOC

Various cost centres of the PPI and APOC departments

Allocation: shared key to PMC Aviation, Parking and Real Estate

Description of the department

Process Performance & Improvement (PPI)

PPI is responsible for preparing the capacity declaration (i.c.w. analysis team and Strategy & Airport Planning) and leading the process for aligning and consulting on this capacity declaration. In addition, PPI facilitates the definition, prioritisation and programming of solutions to bottlenecks from the Integral Capacity Plan (capacity and quality) into a feasible and manageable project portfolio (including alignment with stakeholders and with the Mid Term Plan).

PPI manages and further develops the AO&AP operating vision and principles (CONOPS, Process visions, process descriptions and standard PoRs) and is also responsible for translating user requirements into performance agreements for the benefit of the process departments and contracting (together with procurement - hub/spoke) the performance agreements into SLAs with parties in the chain.

PPI is divided into four process management departments: Aircraft Process, Passenger Process, Landside Access Process and Baggage Process. In addition, there are two general support departments.

Airport Operations Center (APOC)

In the APOC, operations at Amsterdam Airport Schiphol are prepared from D-7 (seven days before the day of operation). The APOC is also active on D-0 by continuously coordinating with chain partners (Total Airport Management - TAM), with responsibility in the 24/7 organisation for determining capacity through capacity and sector briefings and monitoring chain performance. The APOC is responsible for delivering the Airport Operations Plan (AOP). This plan serves as a guide for various departments in operational direction and performance and is continuously coordinated with the chain parties by the APOC at D-0. In addition, the APOC forms a temporary crisis organisation at the request of Committee of Consultation (CVO) or as a result of a significant planned or unplanned deviation in business operation. Coordination consultation with Eurocontrol in the context of the AOP-NOP link (connecting European airspace to Schiphol's ground operation) is also arranged in the APOC. Finally, the APOC has a post-operational function. This means that it analyses performance for the entire Schiphol chain and puts forward suggestions for optimising chain performance.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
20200	AO&AP APOC Management	Senior management department APOC	None
20210	AO&AP APOC Operations	Preparation of day plan for operations	None
21502	AO&AP PPI Management	Senior management of the PPI department and the secretariat.	None
21522	AO&AP PPI Process Enabling and Improvement	Integral process improvement across cluster boundaries, incl portfolio management	Equipment for process improvement
21532	AO&AP PPI Airport & Airline Solutions	Translating customer demand into feasible/doable solutions	None

Cost types

The main costs are staff costs. Costs are also incurred for hiring replacement staff for permanent staff on sick leave or those who are absent for other reasons.

Economic basis for allocation

Given the nature of the activities, the costs of PPI and APOC cannot be directly allocated to one PMC. PPI and APOC costs are incurred on behalf of various 'operational' process departments (Aircraft, Baggage, Passenger and Landside Access). In part, these executive process departments involve allocation to multiple PMCs. PPI and APOC costs are therefore also allocated to multiple PMCs. To determine the apportionment key for PPI and APOC, a weighted average is calculated of the FTEs of the executive process departments at PPI (Aircraft, Baggage, Passenger and Landside Access) multiplied by the apportionment key of that process department (i.e. the 100% aviation key A1a for Aircraft, Baggage and Passenger and the landside infra key A5a for Landside Access). The number of FTEs at the departments is used as the number of FTEs is a good driver for the extent to which PPI and APOC perform work on behalf of the executive process departments.

Fictieve voorbeeldberekening A7i						
	Fte	Sleutel	Allocatie	Aan	Fte * Allocatie	
PPI Aircraft Process Management	24,0	A1a	100%	Aviation	24,0	
PPI Bagage Process Management	15,0	A1a	100%	Aviation	15,0	
PPI Passenger Process Management	18,0	A1a	100%	Aviation	18,0	
PPI Landside Access Process Management	15,0	A5a	36,0%	Aviation	5,4	
		A5a	23,0%	Real Estate	3,5	
		A5a	41,0%	Parking	6,2	
Totaal	72,0				72,0	
Sleutel A7i						
					Aviation	86,7%
					Real Estate	4,8%
					Parking	8,5%
						100%

Measurement method and frequency

Consultation

The deployment of the number of FTEs in the process departments (Aircraft, Baggage, Passenger and Landside Access) is determined in the year prior to the three-year charges period (during the Business Plan process) by the AO&AP management on the basis of the frameworks and standards issued by the Schiphol Management Board for each individual year of the charges period. This approved deployment serves as input variable for calculating the key for each year of the charges period. Next, this input variable is multiplied by the apportionment key for the process departments for each year of the charges period. For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 1 staff costs, category 8 hiring temporary staff, and category 10 other external costs and miscellaneous costs as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A7j Aviation/SEC – Company Security

Cost centre of the Company Security department
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Allocation: shared key PMCs Aviation, Security and Non-Aviation

Description of the department

The Company Security Department consists of three units concerning (A) corporate investigations, (B) good order & security, and (C) security enforcement & sanctioning. The *Corporate Investigations* unit performs its tasks and assignments in accordance with the Private Investigation Agency Code of Conduct. Activities within this unit include:

- Conducting corporate investigations when the continuity of Schiphol Nederland N.V.'s business process is disrupted or threatened by violations of laws and regulations;
- Conducting background checks on individuals and companies;
- Process control and contract management for executive security.

The *Good Order & Safety* unit is responsible for controlling good order & safety in public areas of the airport. These include the files homeless or disturbed persons, tackling shop crime, fighting attempts to undermine Amsterdam Airport Schiphol and the taxi file.

The *Security Enforcement & Sanctioning* unit focuses on enforcing the Schiphol Regulations in the field of safety and security. This includes preventing improper use/abuse of Schiphol Passes and failure to return Schiphol Passes on termination of employment, as well as the administration and programme management of the sanctioning committee.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
23350	SEC - Company Security	Corporate investigations, good order and safety, enforcement and sanctioning,	None

Cost types

These are mainly staff costs and costs of outsourced work.

Types of revenue

None

Economic basis for allocation

The allocation of the costs to cost centre 23350, which mainly consist of staff-related costs, is based on the apportionment of FTE activities across Aviation, Security and Non-Aviation.

Consultation

1. The key for each year of the three-year charges period is determined in the year prior to that period. The key for each year is based on an apportionment of activities across PMC Aviation, PMC Security and Non-Aviation. Weighting is based on the ratio of the following four points. The cost of the FTEs of the *Corporate Investigations* unit is allocated to the various PMCs in accordance with the Staff A5 key, whose employees work on Schiphol Group-wide projects.
2. The cost of the FTEs of the Security Enforcement & Sanctioning unit is allocated in full to Security, as this is work that ensures civil aviation security.
3. The costs of the FTEs of the Good Order & Safety unit are apportioned to the Aviation and Non-Aviation PMCs (50/50). These costs safeguard both the business continuity of Amsterdam Airport Schiphol and of all companies in the Schiphol Grounds.

4. Other cost categories (other than staff costs) are allocated to a sub-department. These costs are then apportioned across PMCs in the same way as the cost of the FTEs of the relevant sub-department, unless a department has commissioned specific measures. The cost of this measure are allocated to the user of this measure. Necessary measures are determined for each year of the three-year charges period in the year prior to that period.

The time allocation of staff across the three sub-departments is determined in consultation with management for the years of the charges period (based on experience figures of the three completed years preceding the charges period).

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 1, staff costs, as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A7k Aviation/AO&AP – Business Platform Operations

Cost centre 20400 Business Platform Operations

Allocation: shared key PMCs Aviation, Security and Non-Aviation

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
20400	Business Platform Airport Operations & Aviation Partnerships	Maintenance and management and licensing of all IT systems used primarily by OPS.	IT assets belonging to the services

The Business Platform Operations department manages all assets within the domain of Airport Operations & Aviation Partnerships. The department is responsible for the maintenance and management and licensing of all IT systems used primarily by the Airport Operations and Aviation Partnerships (AO&AP) department. This puts the customer focus at the centre and maximises value for the business and its direct customers through data and technology. In addition, this organisational approach reduces underlying dependencies, which improves time-to-market - a crucial aspect in our airport's constantly changing environment. Key services include the Wilbur, CISS(AODB), FMS, TRS, DTRS, TETRA, public wifi, Radiocom and Mijn Rooster. These (and the other BPO) services all play a vital role for ensuring operations at the airport for passengers and airlines.

Cost types

Direct costs per Business Platform Operation consist of 1) outsourcing/services and 2) hours/staff costs;

- Outsourcing/services

Outsourcing/services accounts for contracts entered into to manage (one or more) services and/or data and telecommunications costs. For all services, Operations is the primary client, but other internal departments also use the services. This is reflected in a shared apportionment key based on allocation of underlying activities to users.

- Hours/staff costs

Hours are allocated in different ways, depending on whether the hours concern the deployment of internal employees, hired employees or both. The hourly rates of internal employees and hired employees are determined based on different methods and, consequently, the rates themselves are also different (see also section 5.2.3. in the main document) .

Types of revenue

BPO has two returns:

- Revenues from the capitalisation of internal hours in connection with asset-generating projects. These revenues are recognised as negative costs (reduction of the relevant cost category). Revenue development in the years of the charges period is derived from the Aviation Development Plan.
- Use of BPO services or resources otherwise by departments and/or projects that are not part of the services on which the BPO key calculation is based.

Economic basis for allocation

Allocation is based on use. The allocation method is explained in more detail in the next section.

Measurement method and frequency

Consultation

Apportionment keys are calculated in the year prior to the upcoming charges period. Direct costs (outsourcing and hours) are budgeted at service level per year in the year prior to the charges period, as part of the Business Plan process, by the responsible budget holder involved in delivering and building the services. This budgeting serves as input for calculating the direct costs for the years of the charges period.

Business Platform IT costs are allocated in three steps.

1. Allocate costs to initiatives and services⁶
2. Assign PMCs to initiatives and services
3. Calculate apportionment key

For Business Platform Operations, the PMC distribution based on usage is multiplied by the budgeted cost (excluding depreciation) of the IT service for each IT service. The sum of this calculation of all IT services is used for a weighted average apportionment. This weighted average apportionment is the total Business Platform PMC key, which is calculated for the individual years of the charges period and is used for the allocation of all Business Platform Operations costs excluding depreciation⁷.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual opex costs excluding depreciation of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

⁶ The generic services these services use, such as computing centres and server utilisation, are part of the OU IT&D apportionment key and are therefore not part of the BPO key.

⁷ Assets do not use the weighted opex key, but have their own PMC apportionment per asset recorded in the asset register. This apportionment is equal to the PMC apportionment of the BPO service that uses the asset concerned. The apportionment keys are pre-calculated once every three years ahead of the three years of the charges period.

Appendix A Listing Business Platform Operations services with corresponding PMC apportionment (November 2023)

100% Allocatie naar PMC Aviation		
	Diensten ntb-ATOS 110100-COMMUNICATION SYSTEMS 120000-AIRLINE DATA SERVICE 120015-APPLICATIONS WINTER OPERATIONS 120050-CISS - HVS	Omschrijving activiteit Herinrichten van de informatievoorziening (dashboards) van OPS Headsetnetwerk voor Regiecentrum Dienst die zorgt dat Airline data van SITA geconverteerd wordt naar een database model van Schiphol. O.a. de-icing, dashboard waterkwaliteit Centrale vlucht - informatiesysteem
	ntb - NextGen AODB	Vervanger CISS centrale vlucht-informatiesysteem
	120065-DMI AIRPORT REPORT 120090-GDS - GROUND DISPLAY SYSTEM 120100-GROUNDVIEW 120105-LHSP - LUCHTHAVEN STATUS PANEEL 120115-METEO KNMI 120125-OPAS 120155-TRS - TAXI REGULATIE SYSTEM 120190-FLIGHTRADAR24 121355-SCHIPHOL TODAY	Strooi en sproei management systeem Gronddarar systeem voor voer- en vliegtuigen Trackinfo van voer- en vliegtuigen op Airside visualisatie Statuspaneel oa tbv regie operationeel proces Appl. KNMI geeft oa inzicht in temperatuur en windrichting Syst. Planning en toewijzen van bedrijfsmiddelen op luchthaven. Is digitale oplossing voor efficient reguleren van voertuigen op Schiphol Radar oplossing voor vliegtuigbewegingen Digitale tool voor operationale workforce (oa tbv flowmanagement)
	121360-TURNAROUND INSIGHTS 122040-IPF 122060-AIRPORT COMMUNITY APP 122275-FMS - FLOW MEASUREMENT SYSTEEM 122600-AMS 122605-AMS IMS 122625-CUTEL 122630-DTRS TETRA - TRAXYS wordt CMB ntb- CMB 122635-GATE PHONE 122640-INDOOR POSITIONING 122665-RADIOCOM 122680-TENS - TIM EMERGENCY NOTIFICATION SYSTEM 122690-VOICE LOGGING	AI oplossing rondom Turnaround proces op de VOP Integrale Planning en Forecasting tool (voor Asset planning and Resources). Smart operational workforce_informatie app over actuele processen op Schiphol voor iedereen die op Schiphol werkt Dienst tbv flowmanagement Airfield Lighting Control & Monitoring System t.b.v. besturing baanverlichtingsinstallatie Alarm meld systeem (calamiteiten telefoon) Telefoonnet tbv verbinding met gates en incheckbalies Portofoon en mobilfoon systeem Vervanger DTRS Portofoon en mobilfoon systeem Status vluchtafhandeling doorgeven aan het CISS Indoor positioning oa obv beacons Beveiligde communicatie Netwerk voor operationele diensten Informerer/alarmeren Syst. Calamiteiten Gesprekken achteraf beluisteren voor trainingsdoeleinden
	ntb-TIMESLOTS ntb-GOVERMAX SANCTIONEREN	App tbv flow management security lanes Platform voor het verwerken en administreren van de sancties opgelegd door Schiphol Airport Authority
Gedeelde Sleutels		
Allocatie wet Luchtvaart op basis van	Diensten	Omschrijving Activiteit
KA User ID	122685-VOICE DIENSTEN	Telematica voice diensten
obv sleutel A7e AO&AP	120005-ANOMS 120120-Nomos Online 120140-SCM - STRATEGISCH CAPACITEITS MANAGEMENT 121025-MIJN ROOSTER	Monitoringsysteem voor geluidshinder omwonenden Informatiesysteem voor geluidshinder omwonenden Applicatie voor prognose obv berekend vliegtuigeluid Digitale oplossing voor plannen van Schiphol workforce
Terminal Sleutel o.b.v. m2	122660-PUBLIC WIFI	Openbare wifi op schiphol gebied
Verdeling obv #: Hardware	120060-DMC - DISPLAY MANAGEMENT CONSOLE 120080-FIDS - DISPLAY SYSTEM	Content Management oplossing voor het aansturen van de boarding schermen gebruikt door afhandelaren Schermoplossing voor vluchtinformatie
obv sleutel A7i AO&AP	122150-AOP / IRIS	Digitale tooling APOC voor gebruik van forecasting operatie
Verdeling obv #: Meldingen Regiecentrum	122620-CASS RC	Contract afhandelingsyst. Regiecentrum
Verdeling obv #: Inschatting Product Owner op gebruik	121325-WILBUR	Digitale Tooling voor Regiecentra
Verdeling obv #: VERK_A1 (Landzijdige Infrastructuur)	120070-DRIS	Schermoplossing voor reizigersinformatie (bij oa busstations)

Below is a brief explanation for the services highlighted in grey:

NextGen AODB (Airport Operations DataBase): this is the replacement for the Schiphol Central Information System (CISS). Airport Operations & Aviation Partnerships is the functional owner of this service. It is therefore allocated in full to PCM Aviation. The system contains a complete database with all relevant flight information of each flight, including arrival or departure time, destination or origin, check-in desk, the gate for the flight and the baggage belt assigned to the flight.

Schiphol Today: Airport Operations & Aviation Partnerships is the functional owner of this service. Schiphol Today is for employees in daily operations, supporting them with important information and distribution of the work package so as to maximise efficiency of daily operations. As Schiphol Today is only used by daily operations, this product is 100% attributable to PMC Aviation.

Time slots: Airport Operations & Aviation Partnerships, is functional owner of this service. To promote passenger flow, passengers can book time slots for Security lanes. Because it focuses on passenger flow and on preventing excessive waiting times, this service is 100% attributable to PMC Aviation.

Wilbur: Wilbur is the coordination platform for daily operations and is used by all control centres at Schiphol. Wilbur contains up-to-date data and insights, allowing the control centres to act and respond proactively. Airport

Operations & Aviation Partnership has functional ownership, but because Wilbur is used by multiple control centres, this service falls under the shared keys. The key is determined based on usage.

A9c Aviation/ASM - Asset management staff departments

Cost centres of the Asset Management Department Staff

Allocation: shared key based on cost of operational departments Asset Management to all PMCs except those PMCs that do not purchase services from Asset Management

Description of the department

The departments referred to are staff departments of the Asset Management (ASM) department in the Aviation Business Area. Asset Management ensures the continuity of the airport process by making operating assets available. The department's activities include property management, the maintenance of operating property, and the management, development and maintenance of infrastructure.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
23500	ASM/Management	ASM management	None
24500	ASM/DDA/Management	Management of Digital, Data & Analytics (DDA). The cost centre contains the manager's expenses.	None
24520	ASM/DDA/Digital & Innovation	Digital & Innovation is concerned with the renewal of Assets and the way of working within ASM. This innovation can be technical in nature. such as the automatic passenger bridge, or digital such as real-time insight into asset availability or predictive maintenance.	None
24505	ASM/DDA/Asset Information	Asset Information is the centre of expertise within Amsterdam Airport Schiphol. D&A was set up to monitor the quality of our data and help the entire organisation become more data-driven. It employs subject-matter specialists, classified by discipline and size.	None
24510	ASM/DDA/Asset IT	Asset Management IT is the IT department within the ASM department. This includes both technical and functional administrators who keep IT services operational for ASM. AIS does this primarily for ASM, but also offers these IT services for CAPEX projects (booked and capitalised by means of time sheets charged to these projects). They build and manage reliable IT services to support current and future ASM processes.	None
25500	ASM/D&SManagement	Within ASM, the Development & Sustainability (D&S) department is the client and developer of all projects involving the development of an Asset. The department manager is supervised by the senior manager and also consists of the Executive Principals from the Major Projects team.	None
25505	ASM/D&S/Realisation	Realisation consists of a team of clients plus a manager. Within Amsterdam Airport Schiphol, a project management methodology is followed in which the client's responsibilities include the business case, stakeholder management and risk management of the business case.	None

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
25510	ASM/D&S/Airport Development	AD consists of a team of developers plus a manager. Within the projects, they are responsible for the Schedule of Requirements from start to finish of projects driven by the Development & Sustainability department. AD costs are charged to projects via time sheets.	IT assets
25520	ASM/D&S/Sustainability, energy management & Reports	This team is responsible for developing, reporting and directing ASM's Energy and Sustainability strategy in line with the RSG strategy (Sustainability Vision 2050, with the associated Sustainability Roadmap: zero emission and zero waste).	None
25525	ASM/D&S/Portfolio management	This team is responsible for reporting and directing Portfolio and Risk management.	None
26000	ASM/AC/Management	Asset Continuity is responsible for the management and maintenance of all ASM assets, including the operational teams providing first-line troubleshooting 24/7. This cost centre contains the management of AC.	None
26010	ASM/AC/Technical Expertise Office	Technical Expertise Office is responsible for a number of overarching services to support the various clusters within Asset Continuity. These include services in relation to System-oriented Contract Management, Stakeholder Management, Strategic Plan Development and the like.	None
26600	ASM-AC Technical Operations Management Department	Technical Operations is responsible for 24/7 operations within ASM, including first-line troubleshooting.	None
26605	ASM-AC TO low voltage	Technical Operations is responsible for 24/7 operations within ASM, including first-line troubleshooting.	None
26610	ASM-AC TO high voltage	Technical Operations is responsible for 24/7 operations within ASM, including first-line troubleshooting.	None
26615	ASM-AC TO IACC	Technical Operations is responsible for 24/7 operations within ASM, including first-line troubleshooting.	None
26620	ASM-AC TO Policy & installation	Technical Operations is responsible for 24/7 operations within ASM, including first-line troubleshooting.	None
26625	ASM-AC TO CSHI	Technical Operations is responsible for 24/7 operations within ASM, including first-line troubleshooting.	None
28000	ASM - Business Transformation Team	BTT is an ASM staff department responsible for providing advice and support to ASM's other departments.	None

Cost types

This mainly concerns staff costs and, to a lesser extent, consultancy fees and the costs of hiring external staff.

Types of revenue

None

Economic basis for allocation

The costs of the staff departments of Asset Management (as named in the table in A9c) are incurred on behalf of the 'operational' clusters within Asset Management (being AC/Outside, AC/Inside, AC/Infra, AC/Passenger Facilities and AC/Luggage). These operational departments are partly allocated to multiple PMCs. The costs of the Asset Management staff departments are likewise allocated to multiple PMCs. To determine the apportionment key of the Asset Management staff departments, the keys - already known - of the operational departments are used. These keys are weighted in accordance with the share in the costs of the operational departments, since the total costs are a good indicator of the extent to which the Asset Management staff departments perform activities for the operational departments. Therefore the apportionment key is determined on the basis of the total costs of each operational department within ASM, multiplied by the PMC apportionment per operational department.

For Terminal (Inside, Baggage and Passenger Facilities), this refers to the cost before internal invoicing (D18). In respect of UT, this relates to the costs excluding the procurement costs of energy and water. As UT has its own procurement organisation for energy and water and the amounts involved are considerable, the UT cost basis is used, excluding the procurement costs of energy and water before determining the Asset Management apportionment key.

Consultation

The key for each year of the three-year charges period is determined in the year prior to that period. The key for each year is based on the ratio of the budgeted costs of the operational departments per individual year of the three-year charges period and is then multiplied by the PMC apportionment per operational department.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 1 staff costs, category 8 hiring temporary staff, and category 10 other external costs and miscellaneous costs as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A9d Aviation/AO&AP – Stafafdelingen Airport Operations & Aviation Partnerships

Cost centres of the Airport Operations & Aviation Partnerships department

Allocation: shared key based on cost of Airport Operations & Aviation Partnerships departments to various PMCs

Description of the department

The departments referred to in this section are Airport Operations & Aviation Partnerships staff departments. Airport Operations & Aviation Partnerships consists of four units: Aviation Business Development (ABD) Process Performance & Improvement (PPI), Day2Day Operations (DDO) and Airport Operations Centre (APOC).

ABD is responsible for identifying customer requirements at airlines, the cargo community and co-makers, With the aim of further developing and strengthening the relationship with our customers within the end-to-end airline journey, PPI is responsible for preparing the capacity declaration (i.c.w. the analysis team and S&AP) and leading the alignment and consultation process for this declaration. In addition, PPI facilitates the definition, prioritisation and programming of solutions to bottlenecks from the ICP (capacity and quality) into a feasible and manageable project portfolio.

DDO is 24/7 the executive organisation within Airport Operations & Aviation Partnerships and is responsible for the integral direction of End-to-End Aircraft and Passenger flows and the proactive management of customer requirements and process performance during day of execution (Management). The APOC is responsible for realising an Airport Operations Plan (AOP) for execution and for implementing chain coordination.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
20000	AO&AP Management	Director of Airport Operations & Aviation Partnerships including secretariat	None
20500	AO&AP Compliance, Continuity and Risk	Risk management and monitoring 'license to operate'.	None

Cost types

The costs in the costs centres mainly relate to personnel costs and other organisational costs.

Types of revenue

None.

Economic basis for allocation

The costs of the Airport Operations & Aviation Partnerships (AO&AP) staff departments (as named in the table of A9d) are incurred on behalf of the 'operational' departments within AO&AP (ABD, PPI, DDO, APOC and SAA). These operational departments are partly allocated to multiple PMCs. The costs of the AO&AP staff departments are likewise allocated to multiple PMCs. To determine the apportionment key of the AO&AP staff departments, the keys - already known - of the operational departments are used. These keys are weighted in accordance with the share in the costs of the operational departments, since the total costs are a good indicator of the extent to which the AO&AP staff departments perform activities for the operational departments.

Therefore the apportionment key is determined on the basis of the costs per operational department within OPS, multiplied by the PMC apportionment per operational department. The apportionment key is set prior to the three-year charges period at the time of budgeting for the three separate years.

Consultation

The key for each year of the three-year charges period is determined in the year prior to that period. The key for each year is based on the ratio of the budgeted costs of the operational departments per individual year of the three-year charges period and is then multiplied by the PMC apportionment per operational department.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 1 staff costs and category 10 other external costs and miscellaneous costs as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A9g Aviation/S&E - Safety & Environment staff department

Cost centre of the Safety & Environment department

Allocation: shared key PMCs Aviation, Security and Non-Aviation

Description of the department

The department mentioned here is the staff department of Safety & Environment. The areas of focus that fall under the Safety & Environment staff department include Health, Safety & Environment (HSE) and Fire Brigade Crisis & Safety Training (fire service).

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
22900	S&E - Management	Conducting the management of the Safety & Environment cluster.	None

Cost types

Mainly personnel costs.

Types of revenue

None.

Economic basis for allocation

The allocation of the costs to cost centre 22900, which mainly consists of staff-related costs, is based on the apportionment of FTE activities across Aviation, Security and Non-Aviation.

Consultation

The key for each year of the three-year charges period is determined in the year prior to that period. The key for each year is based on an apportionment of FTE activities across PMC Aviation, PMC Security and Non-Aviation. Time spent by staff per activity is determined in consultation with the S&E director for the years of the charges period (based on experience figures recorded in the three years preceding the charges period).

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 1, staff costs, as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A10a Aviation/ASM – AC Inside Terminal Overall

Cost centres of the AM/Asset Continuity/Inside Terminal Overall department

Allocation: shared keys based on m2 of Terminal complex to PMCs Aviation, Security, Commercial

Description of the department:

Inside Terminal Overall is responsible for the development and management of the Terminal.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
26305	ASM/AC/Inside Terminal Overall	No activities are attached to this cost centre. This records the assets and also accounts for the Terminal's property tax.	Terminal building complex, incl. lifts and piers (plus seats), lounges, installations (building and air-conditioning installations), interior (incl. plants), communication and information systems and installation operations room. (See also A2a and A3a.)

Cost types

This concerns the depreciation costs of the assets allocated on the basis of the m2 shared key for the Terminal. For the operating costs of cost centre 26305, see apportionment key A2a (100% directly allocated to PMC Aviation for Terminal after D18).

Types of revenue

None

Economic basis for allocation

The Terminal complex is one building that accommodates both aviation and non-aviation activities. The building is managed by the Aviation Business Area. The costs of this operating asset are allocated to the various PMCs in accordance with actual use.

The operating costs, excluding depreciation, are allocated via internal invoicing. The cost (after internal invoicing) of the ASM/AC/Inside Terminal Overall department is likewise allocated in full to PMC Aviation (see description of D18 internal invoicing and apportionment key A2a OU Aviation). The assets and associated depreciation costs of the Terminal complex (registered entirely under the above cost centres) are allocated to the various PMCs in four steps:

Step 1

For the allocation of the assets and depreciation costs, the Terminal complex is first divided into sections based on historical 'additions'. The Terminal complex was built and extended over the course of the years. As a result, different sections have been created, each with different costs, depending on the time at which they were constructed and their structural characteristics.

Step 2

The costs (book value and depreciation costs) of each building section are determined on the basis of the asset records.

Step 3

With regard to installations and other fixed assets in the Terminal complex (including the passenger boarding bridges), the rule is that where these are used entirely by Aviation (or Non-Aviation), they are allocated entirely to Aviation (or Non-Aviation as the case may be). The information desks, which are also part of the Terminal complex assets, are allocated based on the ratio underlying Internal Invoicing D12 Schiphol Commercial - Customer Contact Centre and Mobile Personal Assistance. If an operating asset is shared, the book value and the annual depreciation costs are apportioned the basis of the m² apportionment for the relevant section of the building or, if applicable, the relevant floor. The term 'shared assets' refers to the building as a whole without the specific assets; examples include the shell, outer walls, floors, ceilings and general installations. The specific assets of the Non-Aviation areas, such as the inner walls and the furnishings and fittings of shops or specific installations, are fully allocable to Non-Aviation and are therefore not part of the common costs apportioned among all users. Shared allocation also applies to plants.

For a detailed description of how the use of the floor area of the Terminal complex is determined, see section 4.3.1 in the main document under 'NEN 2580 standard including Schiphol addendum'.

The reference date for year 1 of the three-year charges period is 1 July preceding the first charge year. On this reference date, the key for years 2 and 3 is determined as follows: the key for year 1 is taken as the base. To arrive at the most accurate determination of the key for year 2 and year 3, off-balance sheet adjustments are made to the year 1 surface area per building section/floor based on the planned completion of projects in the Terminal (taken from the most recent Aviation Development Plan on 1 July). The following projects from the Aviation Development Plan are not included in the determination of the key for years 2 and 3:

- Projects not related to the Terminal
- Projects that are PMC neutral (Aviation, Security and Non-Aviation allocations before and after the project remain unchanged), e.g. a project is carried out for Aviation in an area that was already allocated to Aviation.

The estimate of the m² effect per project at the reference date of 1 July preceding the charges period (for the allocation of years 2 and 3 of the charges period) is made on the basis of the information available on the reference date. This differs per project, as the projects are in different (design) phases. The available information can be a detailed drawing based on a finalised design or a sector plan based on a structural design. The guiding principle is that the number of m² must be estimated on the basis of the most detailed and most recent information available.

Step 4

The costs per section are allocated to the various PMCs on the basis of the m² apportionment key determined for each section.

The border separation facilities are allocated to Security in full.

NB The costs of the Terminal complex taken into account here are exclusive of the underlying lands. The lands constitute a separate asset, which is recognised under the ASM/Asset Continuity department. These lands are allocated on the basis of actual use, whereby the land underneath the Terminal complex is allocated in accordance with the m² apportionment key for the entire Terminal.

In the case of developments in the Terminal complex which are linked to extension of the lettable floor area, the square metres are allocated to the PMCs based on the plan realised. At the time the investment plan is prepared, space is reserved by both Aviation and Non-Aviation and subsequently allocated. Non-Aviation therefore pays for the space reserved even if the space is not yet being used as such by the PMC.

If in the existing situation a function ceases to be carried out within the Terminal complex, the costs will be borne by the current PMC until such time as another PMC actually puts the space into use or building envelopes for a project are installed. Temporary changes ('lending' Aviation square metres to Non-Aviation or vice versa) form an exception to the above allocation.

To ensure objectivity in usage-based allocation in PMC allocation, Schiphol uses a Technical Resource Document (TRD) in the process. This document provides a summary of the alteration/renovation and where it took place (supported by construction drawings and photos of the new situation). The TRD also includes an overview of the old versus the new situation at the level of room number, purpose, allocation to PMC(s) and surface area (as per NEN2580). This overview ensures that no surface area disappears or is added without justification and that it is clear to all PMCs which spaces are allocated to which PMC. All PMCs concerned must approve and sign the TRD before it is definitively processed and included in the apportionment keys. There is also a monthly allocation meeting in which PMC representatives participate. In that meeting, larger-scale alterations in the Terminal are discussed as well as the (estimated and overall) effect on the PMC allocation. Two months prior to the photo on 1 July, walking tours of the Terminal are organised for which the people who attend the allocation meeting are invited. During the tour, they specifically consider the correspondence between the drawings per building section and floor and the actual situation found in situ. The tour also covers alterations, specifically if they are completed around July 1, and how they will be included in the July 1 picture. The findings of the walking tours may then be the subject of discussion in the allocation meeting. After completion of the PMC allocation on the basis of the 1 July picture, all PMC representatives sign the finalised PMC allocation for each individual year of the three-year charges period.

Measurement method and frequency

Consultation

The key is determined once only in the database on the basis of m2 data as at 1 July of the year preceding the three-year charges period (for space management purposes). This key applies for the first year of the charges period and changes in years 2 and 3 as follows: for year 2 and year 3, the key for year 1 is taken as a basis. To arrive at the most accurate determination of the key for year 2 and year 3, off-balance sheet adjustments are made to the surface area of year 1 by building section/floor based on the planned completion of projects in the Terminal (taken from the most recent Aviation Development Plan as at 1 July). The following projects from the Aviation Development Plan are not included in the determination of the key for years 2 and 3:

- Projects not related to the Terminal
- Projects that are PMC neutral (Aviation, Security and Non-Aviation allocations before and after the project remain unchanged), e.g. a project is carried out for Aviation in an area that was already allocated to Aviation.

The estimate of the m2 effect per project at the reference date of 1 July preceding the charges period (for the allocation of years 2 and 3 of the charges period) is made on the basis of the information available on the reference date. This differs per project, as the projects are in different (design) phases. The available information can be a detailed drawing based on a finalised design or a sector plan based on a structural design. The guiding principle is that the number of m2 must be estimated on the basis of the most detailed and most recent information available.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 2 depreciation costs as described in the Main Document section 5.3, Planning & Control cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A12a Aviation/ASM - vehicle fleet use

Cost centre of the ASM/AC/Outside Fleet Management department

Allocation: shared key based on vehicle fleet use to all PMCs

Description of the department

Outside Asset Continuity (AC), Fleet Management sub-department covers all airside and landside vehicles owned (in both beneficial and legal ownership) by RSG as well as lease vehicles.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
26115	ASM/AC/Outside Fleet Management	Management and maintenance of the RSG vehicle fleet, both vehicles used for activities on airside (e.g. crash tenders, snow vehicles and operations cars) and landside vehicles (lease cars for staff, company vehicles and Transcar cars).	Vehicles

Cost types:

The management, maintenance, depreciation and fuel costs of the vehicles in the fleet⁸, including the costs of the department. Cost centre 26115 accounts for costs associated with vehicle management and maintenance for the various business units. Much of the business has been outsourced.

Types of revenue

None.

Economic basis for allocation

The costs of the AC/Outside Fleet Management department (as named in the table of A12a) are incurred on behalf of the departments using vehicles. In part, these departments involve allocation to multiple PMCs. The costs of AC/Outside Fleet Management are likewise allocated to multiple PMCs. The costs are allocated on the basis of use of the vehicles by the departments. The cost of Transcar's vehicles, which are leased by Transcar to Schiphol employees for general use, qualifies as overhead. RSG employees can use a Transcar vehicle for business appointments on and off the Schiphol site. All other vehicles can be allocated directly to one or more departments (dedicated use). All overhead (covers staff costs and other outsourcing costs, among others) is apportioned proportionally among the cost components fuel costs, depreciation costs and maintenance costs to determine the apportionment key.

Next, the apportionment key as it applies to the department concerned is used for allocation to the various PMCs. This creates a general shared key used to allocate all costs (excluding depreciation costs) and revenues of the AC/Outside Fleet Management cost centre.

Measurement method and frequency

Consultation

Apportionment key A12a consists of two types of keys: a general depreciation key for shared assets and a general key for operating costs.

General depreciation key (A12a depreciation)

⁸ Note: the contracts relating to the lease cars of Schiphol Telematics are recognised directly in entity ST. The vehicles are not part of the apportionment key.

With regard to vehicles, a distinction is made between vehicles used entirely for the benefit of a single department and vehicles used by multiple departments. For vehicles used by one department only, the apportionment key of that department is used for capitalisation. This concerns the strategic (CAT-S) vehicles and vehicles for staff (CAT-A).

For vehicles used by multiple departments, the general depreciation key (as described under allocation base, see below) is used. This includes the depreciation component of company-owned vehicles (CAT-B).

The reference point for determining the general depreciation key is the year prior to the three-year charges period and is determined as follows:

1. For each year of the charges period, each vehicle is allocated to one or more departments based on the use of the vehicle in the year prior to the charge period, adjusted on the basis of developments in the Aviation Development Plan.
2. The depreciation costs per department per year of the charges period are apportioned based on the PMC apportionment for the department concerned. The PMC apportionment is used for weighting and is kept unchanged for the three years of the charges period, as it only serves as an input variable.
3. Steps 1 and 2 yield an average weighted key per year of the charges period.

General operating key (A12a operation)

The reference point for determining the general operating key is the year prior to the three-year charges period and is determined as follows:

1. For the years of the charges period, the operating costs (maintenance, fuel and depreciation costs) associated with the vehicles are determined based on the vehicles in the year prior to the charges period and adjusted based on developments in the Aviation Development Plan.
2. The overhead of the AC/Fleet Management department (cost centre 26115) is allocated per year of the charges period based on the weighted average of the operating costs maintenance, fuel and depreciation costs determined in step 1.
3. Operating costs (including overheads) are allocated to a department based on vehicle usage for the years of the charges period. The depreciation costs per department per year of the charges period are apportioned based on the PMC apportionment for the department concerned. The PMC apportionment is used for weighting and is kept unchanged for the three years of the charges period, as it only serves as an input variable.

Steps 1 to 4 yield an average weighted key per year of the charges period.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 2 depreciation costs, category 3 maintenance costs, category 7 outsourcing, category 9 materials and category 10 other external costs and miscellaneous costs as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

A13a Aviation/Other - Pier A project (investment-related costs)

Cost centre 27015 A-Pier A project (investment-related costs)

Allocation: shared key based on future allocation Pier A project assets

Description of the department

At the time of the investment decision on what was known as Area A in early 2016, it was decided to manage the set of projects in a programme called the Capital Programme. Under the Capital Programme, major projects are organised and driven collectively due to their strong interconnections. Many of Capital Programme's projects were stopped or paused in 2020. Any future projects will continue under the Schiphol Projects department, with the exception of the Pier A project.

The Pier A project (and necessary projects for its benefit⁹) are accounted for under cost centre 27015 and therefore the OPEX costs arising from these projects also end up in this cost centre within Aviation Other.

After the commissioning of assets of the Pier A project, or of necessary associated projects, the costs of managing the assets are no longer allocated through apportionment key A13a but in the usual way. For example, through A10 shared key m2 of the Terminal complex and D18 Terminal Use. Upon completion of the last asset from the Pier A project, apportionment key A13a will be eliminated.

Cost centre Number	Cost centre Name	Activities	Type of assets recorded at cost centre
27015	A-Pier A project	Especially for accounting for part of the costs from the Pier A project and necessary associated projects	

Cost types

Only investment-related costs are accounted for in this cost centre. Investment-related costs include some costs that cannot be capitalised, such as costs in the start-up and initiation phases of a project and temporary measures. The start-up and initiation phases are the initial phases of a project, in which feasibility is assessed and the requirements and wishes regarding project results are determined. The costs in these phases include the cost of hours of own staff, hiring external staff and consultancy fees. In determining whether or not costs can be capitalised, Schiphol adheres to IFRS guidance (see section 4.2.3 of the Main Document).

Types of revenue

None.

Economic basis for allocation

The costs of cost centre 27015 A-Pier A project within Aviation are incurred for the purpose of the development and realisation of Pier A and necessary associated projects. Costs are allocated to multiple PMCs due to the mixed future use of the assets concerned.

The calculation of the A13a apportionment key is equal to that of the Staff departments S8 apportionment key

The A13a apportionment key is determined once per charges period and applies for the total duration of that period, based on pre-calculation on the estimated allocation of assets delivered in the Pier A project.

⁹ Such as the Logistics Hub (the remote contractor site).

Based on the future use of the assets, an apportionment to PMCs is calculated (in conformity with the rules of the Allocation System). Future use is estimated by calculating a PMC apportionment of new m2 and assets, when determining the apportionment key, based on the most recent design products available at the time the key is set. At the time of determining the key for the present charges period, for Pier A this is based on the technical design. Due to changes and additional work, the final apportionment key may differ slightly from what is currently known. The key for the pier as a whole is calculated based on a weighted average of all planned assets.

Measurement method and frequency

Consultation

The point of reference for determining the apportionment key is one year prior to the three-year charges period. This key remains unchanged for the entire duration of the charges period.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 6 investment-related costs as described in the Main Document section 5.3, Planning & Control Cycle.

Financial accounts

The weighted average key for the entire charges period is used for all years to allocate the actual costs of the cost centres.

Manager

Sr Manager Group and Aviation Navigators

The following sections provide a description per allocation of the cost centres within Schiphol Commercial, insofar as relevant for the allocation of costs and revenues to aviation activities (PMC Aviation & PMC Security). For a full overview of allocations, see Appendix 4, section 4.1.

C7 Commercial – Business Platform Commercial

Cost centre 77000 Commercial - Business Platform Commercial

Allocation: shared key PMCs Commercial, Aviation and Security.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
77000	Business Platform Commercial	Maintenance, management and licensing of all IT systems used primarily by Commercial	IT assets belonging to the services

The Business Platform Commercial (BPC) department manages IT assets belonging to the Commercial domain. The department is responsible for the maintenance, management and licensing of IT systems used primarily by the Commercial department. This puts the customer focus at the centre and maximises value for the business and its direct customers through data and technology. In addition, this organisational approach reduces underlying dependencies, which improves time-to-market - a crucial aspect in our airport's constantly changing commercial environment. Key services include Digital Channel, Email Marketing, Parking revenue optimisation, Yardi, CRM Dynamics and a number of other, smaller services. All of these services are important for Schiphol Commercial, generating additional revenue or ensuring that Commercial employees can carry out their work as efficiently as possible.

Cost types

The direct costs per Business Platform Commercial service consist of outsourcing and hours.

Outsourcing

Outsourcing account for contracts for the management of one or more services and/or data and telecommunications costs. For all services, Commercial is the primary client, but other internal departments also use the services. This is reflected in a shared apportionment key based on allocation of underlying activities to users.

Hours

Hours are allocated in different ways, depending on whether the hours concern the deployment of internal employees, hired employees or both. The hourly rates of internal employees and hired employees are determined based on different methods and, consequently, the rates themselves are also different (see also section 5.2.3. in the main document) .

Types of revenue

BPC has two types of revenue:

Revenues from the capitalisation of internal hours and external hours in connection with asset-generating projects. These revenues are recognised as negative costs (reduction of the relevant cost category).

Use of BPC services or resources otherwise by departments and/or projects that are not part of the services on which the calculation of the BPC key is based.

Economic basis for allocation

Allocation is based on use. The allocation method is explained in more detail in the next section.

Measurement method and frequency

Consultation

Apportionment keys are calculated in the year prior to the upcoming charges period. Direct costs (outsourcing and hours) are budgeted at service level per year in the year prior to the charges period, as part of the Business Plan process, by the responsible budget holder involved in delivering and building the services. This budgeting serves as input for calculating the direct costs for the years of the charges period.

The allocation of Business Platform Commercial costs is done in three steps.

- Allocate costs to initiatives and services ¹⁰
- Assign PMCs to initiatives and services
- Calculate apportionment key

For each Business Platform Commercial service, usage is apportioned (in %) to PMCs based on usage estimates. The PMC apportionment based on usage is then multiplied by the budgeted cost (excluding depreciation) of each service. The sum of this calculation of all Business Platform Commercial services is used for a single weighted average apportionment. This weighted average apportionment is the total Business Platform Commercial PMC key which is calculated for the individual years of the charges period and is used for the allocation of all Business Platform Commercial costs excluding depreciation¹¹.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual opex costs excluding depreciation of the cost centres.

Manager

Head of Finance & Control Commercial

¹⁰ The generic services these services use such as e.g. computing centres and server utilisation are part of the OU IT&D apportionment key and are therefore not part of the BPC key.

¹¹ Assets do not use the weighted opex key, but have their own PMC apportionment per asset recorded in the asset register. This apportionment is equal to the PMC apportionment of the BPC service that uses the asset concerned. The apportionment keys are pre-calculated once every three years ahead of the three years of the charges period.

Appendix A List of Business Platform Commercial services with corresponding proposed PMC calculation methodology

Allocatie op basis van:	Diensten BPC:	Omschrijving van de dienst:
100% PMC aviation	MPS_121350 - Notify	App for local residents getting a better grip on the soundhindrance from Schiphol's dailyoperation.
Gedeelde sleutels:		
Aantal users obv user id's	MPS_120935 - CRM dynamics365	Customer relationship management (CRM): a set of integrated, data-driven software solutions that help manage, track, and store information related to our customers
Aantal users obv user id's	MPS_122090 - Domeinnamen	All the domainregistry costs of Schiphol owned websitesURL's
Op basis van content	MPS_120940 - Dca content management tool	Podio: DCA is a collaboration platform built around the premise of putting everything you need into a single platform.
Focus areas van de website en app	MPS_121305 - Schiphol Digital Channels	The website and app of Schiphol.nl
Focus areas van de SSU	MPS_121330 - Information Kiosk (SSU/SCU/PXP)	Informationkiosks allow passengers to find information on airportfacilities and services, and flight information
Aantal mailings per doelgroep	MPS_121345 - Email Marketing	Marketing tool for Email marketing
100% Commercial sleutels:		
Afdelingsleutel Rental Terminal	MPS_121030 - MJA	Data management Tool to calculate energy charges from SRE rented spaces
Afdelingsleutel Parking	MPS_121040 - Online booking vr parking	Parking Reservation System(PRS)/Advam/Altitude
Afdelingsleutel Parking	MPS_121065 - Parking revenue optimization	Yielding tool of Parking: PRO-tool
Aantal users binnen Commercial	MPS_121080 - REMS SRE - real estate management system	Pre Yardi ERP system, legally need it to save it's administration
Aantal users binnen Commercial	MPS_121165 - Yardi voyager property management system	Property Management System SRE
Afdelingsleutel Parking	MPS_122670 - Schiphol parking	(Online) reservation and payment tool for parking at Schiphol
Aantal users binnen Commercial	MPS_121090 - Sales manager (IT-Service)	ERP part of CRM dynamics focused on Sales

Real Estate and Rental Terminal allocations

Regarding real estate, the following apportionment keys per cost centre can be distinguished for the purpose of the Profit and Loss Account:

A1	100% PMC Real Estate
A2	100% PMC Rental Terminal

Neither apportionment key affects the allocation of costs and revenues to aviation activities (PMC Aviation and PMC Security). Apart from the internal invoicing, therefore, there is no allocation of operating costs from Schiphol Commercial to PMC Aviation and PMC Security. For that reason, the apportionment keys for the Profit and Loss Account of the real estate activities of Schiphol Commercial are not described in further detail here.

All the assets of the Commercial Real Estate department are allocated to PMC Real Estate (301), because these assets are directly related to real estate activities.

Allocation of costs / assets relating to maintaining strategic land reserves for the purpose of future aviation activities (cost centre 72010):

RSG already owns various land positions situated around Amsterdam Airport Schiphol. In addition, RSG occasionally purchases new strategic land positions so as to safeguard the future expansion of its airport-related activities. In the long term, this additional space is required in order to meet the statutory obligation regarding Schiphol's further development as a Mainport. In conformity with the provisions of the Aviation Act, RSG is obliged to ensure the continuity of the Mainport (see Sections 8.2a(3) and 8.25a of the Act). To be able to fulfil these obligations, Schiphol should have the required lands at its disposal in good time in order to realise capacity expansions.

In the Financial Statements, based on IFRS, these assets are classified as 'Assets under construction or development for the purpose of future operating activities'. The lands cannot yet be allocated to the RAB for aviation activities. Unlike the other assets under construction or development, no construction period interest is charged on the strategic land reserves as long as these lands have not yet been developed for aviation activities.

To cover part of the capital investment in these land reserves, construction period interest is charged¹² for the five years preceding the date on which the land is taken into operation, to the extent RSG actually owned the land concerned during those years. This amount is reduced by any revenues generated by the lands. The amount of construction period interest thus calculated is included in the capitalisation of the lands concerned. This capitalised construction period interest is not subject to depreciation.

Manager

Head of Finance & Control Commercial

¹² Construction period interest is equal to WACC RSG, see also section. 8.3.

4.4 IT&Data apportionment key

Cost centres of the organisational unit OU IT&Data (IT&D)

Allocation: shared key PMCs Aviation, Security and Non-Aviation

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
60100	IT&D D - IT&D Director	Activities related to information technology and data	IT assets belonging to activities
61000	CIOO - CIO Office		
61015	CIOO - Cyber Security		
67000	IT&D Data & Analytics		
65015	IT&D Business Platform Employee		
65016	GET-IT4HR		
65017	GET-IT4Employee		
65018	GET-IT4Finance		
64000	IT&D Enabling Technologies		

IT&Data deals with activities related to the information technology and data field and is closely linked to the decentralised IT departments¹³. For example, IT&D takes care of much of the IT infrastructure, cyber security, and the provision of numerous systems such as office automation.

The IT&Data apportionment key is based on the principle of Activity Based Costing and is determined by multiplying a weighted average of budgeted costs (excluding depreciation) for services by the corresponding usage-based PMC apportionment per service. The procedure is explained below.

Cost types

Direct costs

Direct costs comprise outsourcing and hours.

- Outsourcing: contracts concluded for the management of one or more services, and/or data and telecommunications costs.
- Hours: the allocation of hours, depending on whether it involves deployment of internal staff, external staff, or both (for determination of the hourly rate, see also the description in section 5.2.3. of the main document).

Indirect costs (Shared Services)

Shared services such as storage & computing resources are also assigned to IT&D. These are services that support both central IT&D services and decentralised IT&D services. A cost driver is used to allocate the costs of these Shared Services to the services (see also the section on assigning PMCs to services).

Project costs

Project costs are costs incurred by IT&D for projects that cannot be capitalised. The apportionment of project costs to PMCs is based on the PMC apportionment of Shared Service Project Management, which in turn is based on the PMC apportionment of the project portfolio for the year in question. Shared Service Project Management is part of the IT&D cost model and is therefore included in the final weighting of the IT&D key. To the extent that project

¹³ As a result of decentralisation, some of the tasks previously assigned centrally are now assigned to the departments themselves (see, for example, the description of Business Platform SSE, apportionment key A7h). As a result, there is a terminological distinction between central and decentralised IT&D services.

costs can already be directly allocated to a specific service at the time the consultation budget is prepared, they follow the PMC apportionment of the service in question.

Depreciation charges

The IT&D key is applicable for the P&L line items *excluding* depreciation; this is a single weighted key.

For assets, each asset has its own PMC apportionment recorded in the asset register. This apportionment is equal to the PMC apportionment of the IT&D service that uses the asset concerned. These apportionment keys are pre-calculated once every three years ahead of the three-year charges period (see also the section on allocating PMCs to services). The depreciation costs of these assets are allocated to the various PMCs on the basis of the documented information.

Types of revenue

IT&D has two types of revenue:

- Revenues from the capitalisation of internal hours in connection with asset-generating projects. These revenues are recognised as negative costs (reduction of the relevant cost category). Revenue development in the years of the charges period is derived from the Aviation Development Plan.
- Use of IT&D services or resources otherwise by departments and/or projects that are not part of the services on which the calculation of the IT&D key is based.

Economic basis for allocation

Allocation is based on estimated usage per service (see also the section on assigning PMCs to services).

SLAs

For each IT&D service for which there is a specific client, a Service Level Agreement (SLA) is drawn up between IT&D and the business¹⁴. In addition to the annual management costs, the SLA also specifies the agreed performance and conditions. The SLA is signed by the contractor and the IT&D service client. There is a single point of contact within IT&D for each SLA. The total SLAs and the associated management costs (all direct and indirect costs) are recorded for the individual years of the charges period in the IT&D cost model and constitute the integral budget of IT&D excluding depreciation.

Measurement method and frequency

Consultation

Apportionment keys are calculated in the year prior to the upcoming charges period.

The costs are allocated in three steps.

1. Allocate costs (directly and through Shared Services) to services
2. Assign PMCs to services
3. Calculate IT&D key

Sub 1. Allocate costs (directly and through Shared Services) to services

Direct costs (outsourcing and hours) and indirect costs (Shared Services) are budgeted at service level per year in the year prior to the charges period, as part of the Business Plan process, by the responsible budget holder involved in delivering and developing the services. For the development of costs in the years of the charges period, please refer to the Main Document, section 5.3, Planning & Control Cycle.

Re. 2. Assign PMCs to services

For each IT&D service, usage is apportioned (in %) to PMCs based on usage estimates. This PMC apportionment is determined for each IT&D service in consultation between the owner in the business (client), the Financial

¹⁴ For services initiated by IT&D itself or for which there are multiple clients because the service is a Shared Service, only the IT&D contractor signs.

Controller of the relevant Business Unit and the Service Coordinator. If there is no direct client, for example because the service is general in nature, the key is determined by the Service Coordinator in consultation with the IT&D controller. The apportionment can be specific to one PMC or to several PMCs. It may happen that a service is decentralised, but that IT&D's infrastructure (Shared Service) is used to run it. In that case, the costs of using the Shared Service are apportioned to the PMCs in the same way as the decentralised department apportion costs to the PMCs.

There are three different types of PMC apportionment:

- Departmental apportionment key: this PMC apportionment is based on the apportionment key of the department buying the IT&D service per year. Appendix 4 of this Allocation System explains these keys in detail.
- Units of hardware: this PMC apportionment is based on the number of units of hardware (installations, displays etc.) per department. This is based on usage by department in the year prior to the charges period. For the years of the charges period, this basis is adjusted to reflect expected trends in hardware unit usage, by department. These expected trends are drawn up in consultation with the responsible service coordinator, using the Aviation Development Plan.
- Users: this PMC apportionment is based on the number of users of the IT&D service. For example:
 - User IDs are assigned to both internal and external employees. In addition, many user IDs are linked to departments. The total number of user IDs per department guides PMC apportionment. For the three years of the charges period, this basis is adjusted to reflect expected trends in these user IDs, by department.
 - For PMC apportionment determined by the number of reports, the basis is the number of reports or incidents in the year prior to the charges period. The most recent 12-month record available at the time of the apportionment is used for this purpose. This basis is assumed to be the same for the years of the charges period, as no driver is available to predict the trend in the number of reports.

Re. 3. Calculate IT&D Key

The PMC apportionment based on usage is multiplied by the budgeted cost (excluding depreciation) of the service. The sum of this calculation is used to produce a weighted average apportionment (see Appendix B for a visualisation and a calculation example). This weighted average apportionment is the total IT&D key which is calculated for the individual years of the charges period and is used for the allocation of all IT&D costs excluding depreciation.

Financial accounts

The keys of the individual years of the three-year charges period determined at the time of consultation are used to allocate the actual costs excluding depreciation of the cost centres.

Manager

Senior Manager Group and Aviation Navigators

Appendix A: Listing IT&D services with associated PMC (apportionment)

allocatie wet luchtvaart op basis van:	Diensten	omschrijving
100% Ads & info (commercial)	120110 - Media displays	Displays tbv schiphol media
100% Aviation	120030 - CDM info op de VOP	Displays op de VOP welke CISS info doorgeven
	120040 - CEP - complex event processing	Platform voor dataopslag en automatische databewerking
	120900 - Airside mobile workplace	Mobiele werkplek airside
	120980 - Lean six sigma software SLA	Tooling voor six sigma projecten
	120985 - LMS - load management system	Load man. Systeem tbv accurate hangveldfacturatie
	122650 - PAX INFO	telematica tbv pax info
100% Parking (commercial)	122250 - CCRP	Assets tbv regievoering parking, oa camera monitoring
S5 Staven	120920 - Claim tool	Tool om claims/liabilities te registreren
	120930 - Credit management system	Debiteurenbeheer applicatie
	120940 - Dca content management tool	Tool tbv content management (communicatie)
	120970 - In control	Risico Management tool
	120990 - Macros corporate identity	Tool voor huisstijl sjablonen
	121050 - Oracle e-business suite r 12	Financieel management systeem
	121120 - Sourcing tool	Sourcing tool
	121140 - TMS - treasury management system	Treasury management systeem
	121175 - Compass4u	Architecten tool,
	121185 - Gotransverse	Subscription & Billing tool tbv uitgaande facturatie in Order to Cash proces.
	121190 - Onestream	EPM tool voor Budgettering, Planning en Consolidatie.
	121195 - Oracle ERP Cloud	ERP applicatie met diverse modules voor financiële administratie & contracten
	121910 - IT security	Cybersecurity activiteiten
	121935 - Strategic alignment	Borging IT landschap
	122055 - RPA	Robotic process automation
	122125 - Provisor	Tool voor aanvragen van IT diensten (IT webshop)
S6 HR centraal	120910 - Aviation college schiphol	Dienst tbv luchtvaartcollege
	121160 - Work force desk	HR software tbv het externe inhuur proces
	121170 - Zorg van de zaak	HR tool / oa verzuimregistratie etc
	122015 - Leermanagement systeem	HR tool voor opleidingen
	122020 - MAAS (mobility as a service)	HR tool / voor mobiliteitsdiensten
Data integratie sleutel	121320 - Smart data hub	Platform voor oa big-data analyse
	121420 - Core Data Platform Service	Dataplatform waarop data wordt ingelezen en opgeslagen
	121425 - Data Warehousing Service	Databases waarin Schiphol data wordt gestructureerd voor analyse toepassingen
	121430 - Pre-ingestion Service	Data factory
Data presentatie sleutel	121415 - Dashboarding & Reporting service	Dashboards en rapportages voor afdelingen van schiphol
	122140 - Data governance & management services	Governance & management van data
KA (mobile user)	121115 - Smartphone office automation	Smartphone diensten medewerkers
KA (user id's)	120010 - API management	Appl.Progr.Interface (koppelen van gegevens)
	120145 - SOA test tools	Tooling tbv IT testing/development
	120150 - Splunk	IT platform tbv applic. & keten monitoring
	120650 - Jira Confluence	Systeem tbv test management
	120665 - Topteam	Functionele eisen management systeem
	120955 - FDC printers maintenance	Centrale printers binnen Schiphol
	120965 - Identity access management	IT identity & access Management
	120995 - Managed services	Kantoorautomatisering
	121005 - Managed services hardware	Kantoorautomatisering
	121010 - Managed services licenses	Kantoorautomatisering
	121015 - Managed services software	Kantoorautomatisering
	121020 - Mavim	Dynamische procesbeschrijving tool
	121060 - Other applications	Telematica voor overige applicaties
	121075 - Primavera enterprise project portfolio manager	Project portfolio management
	121105 - Schiphol Brand Portal	Merkbeheer systeem / huisstijl etc
	121110 - Sharepoint	Informatie uitwisseling online
	121125 - Surface hubs	Smartscreens voor interne organisatie
	121150 - Outsourced work TSA group	Beheer diverse maatwerk automatisering
	121210 - Miro	Miro is een online agile samenwerkingsplatform
	121900 - IT process management	IT process management (generiek)
	122030 - MSafe	Clouddienst voor het veilig uitwisselen en tijdelijk opslaan van digitale bestanden.
	122035 - OneTrust	Tool voor privacy security & governance
	122095 - Boardbooks	Meeting preparation software tbv directie en auditcommissie
	122100 - Hybrid meetings	Hybride vergaderen
	122105 - CI/CD platform	CI/CD Platform is een platform voor applicatie life-cycle management
	122115 - Managed File Transfer	Platform voor de uitwisseling van bestanden tussen applicaties
	122151 - Slack	Tool voor team samenwerking
	122180 - Application performance monitoring	Tool voor monitoring van applicaties
Verdeling obv #: aantallen interface	120020 - ASB - airport service bus	Platform voor interfacing
Wilbur	122045 - New Relic licences	Applicatie management support systeem
obv afdelingsleutel A/AO&AP (A7e)	121025 - Mijn rooster	Planningstool continu diensten
obv afdelingsleutel A/AO&AP (A7i)	122500 - APOC	APOC staat voor Airport Operations Centre.

The table above shows all central IT&D services as of November 2023. Note: because the Allocation System is updated once every three years and technological developments are fast, new services may emerge after the Allocation System is adopted. The allocation of these services follows the process for services described to ensure consistency.

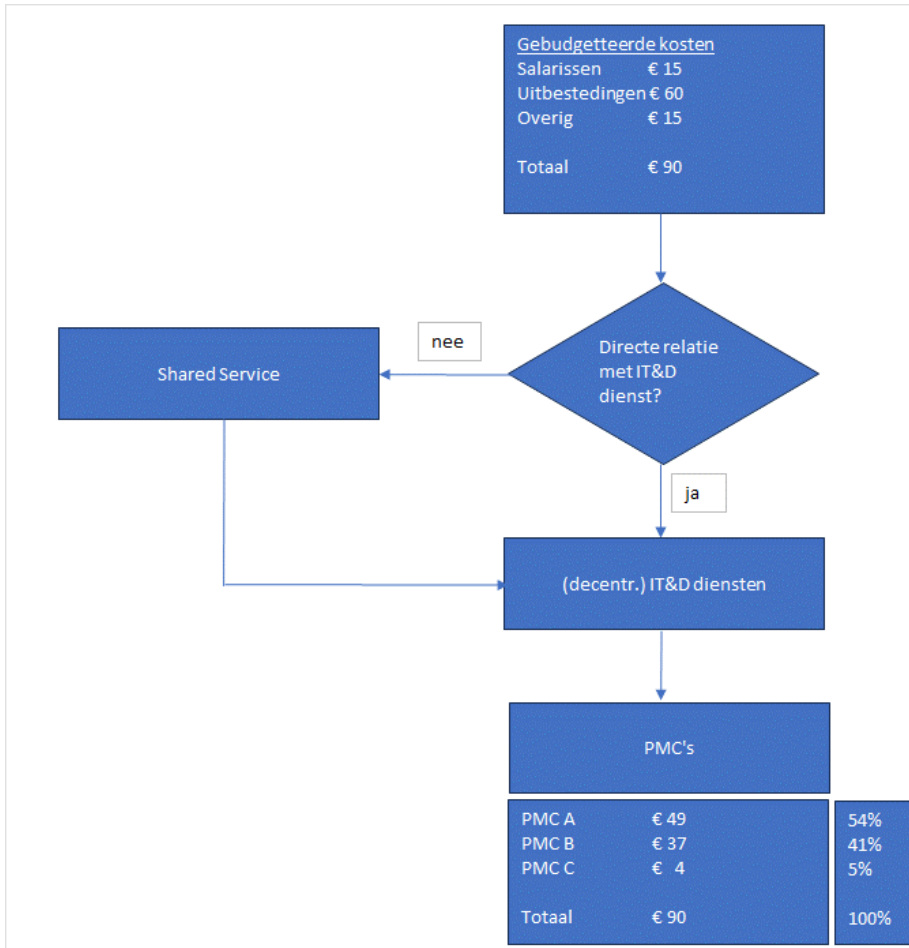
Explanation of services highlighted in grey, reflecting the distinction between IT&D services for a single PMC and IT&D services for multiple PMCs:

- LMS (load management system) is used for the Airport Charges department and follows a 100% PMC Aviation key;
- Workforce desk is related to the workforce and follows the Staff departments S6 HR central apportionment key.

- The 'my schedule' service is used by the operational departments of AO&AP and follows the key belonging to the relevant department (A7e AO&AP - Operational Planning).

Appendix B: Visualisation of cost allocation IT&Data (opex key excluding depreciation, numbers are fictitious)

To illustrate the weighted average calculation of the IT&D key, see the example below with a fictitious number of IT&D services and fictitious figures:



	Budget direct naar diensten (fictief)	Budget via shared services naar diensten (fictief)	Totaal Budget (fictief)	PMC A		PMC B		PMC C	
				PMC verd.	PMC verd x budget	PMC verd.	PMC verd x budget	PMC verd.	PMC verd x budget
(decentr.) IT&D dienst A	€ 10	€ 5	€ 15	10%	€ 2	85%	€ 13	5%	€ 1
(decentr.) IT&D dienst B	€ 25	€ 10	€ 35	50%	€ 18	40%	€ 14	10%	€ 4
(decentr.) IT&D dienst C	€ 25	€ 5	€ 30	100%	€ 30	0%	€ 0	0%	€ 0
(decentr.) IT&D dienst D	€ 10	€ 0	€ 10	0%	€ 0	100%	€ 10	0%	€ 0
	€ 70	€ 20	€ 90		€ 49		€ 37		€ 4
IT&D-sleutel (fictief)					54%		41%		5%

4.5 Allocations of Schiphol Projects

As a result of the internal invoicing method (see description of internal invoicing D1 and D2 Schiphol Projects), the operating result of Schiphol Projects is nil, with the exception of cost centre 80006 for the cost expertise centre (CEC).

The result at the CEC cost centre is subject to staff department key S5. Schiphol Projects has no assets.

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4.6 Allocations Staff departments and Group

The following sections provide a description, per allocation, of cost centres within Staff departments and Group. Staff departments and Group are allocated to all PMCs. Group is used only for accounting adjustments. For a full overview of allocations, see section 4.1.

S2 Staven/HR-Staff Facility management - Employee accommodation

Cost centre of Facility Management

Allocation: shared key based on m2 usage to all PMCs

Description of the department

Facility Management is responsible for a large number of facility-related matters for RSG staff at the Schiphol location.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
11500 - general ledger account 4034300	HR-Staff Facility Management	Facility-related aspects of accommodation	see S3

Cost types

The rental costs of the Schiphol Building (SHG)¹⁵ are recognised under this cost centre. The Schiphol Building is owned by BV Schiphol Commercial (which is a 100% subsidiary of RSG). As 100% of the rent of the SHG building therefore concerns an internal supply, the historical cost (full cost) is applied to 100% of the rent (through an off-balance sheet market price / cost adjustment).

The cost per m2 of lettable floor area is determined on the basis of the cost of the Schiphol Building, divided by the number of m2 of lettable floor area determined in accordance with the NEN method as described under D18 OU Aviation.

Like rental costs, the costs associated with buildings (gas, water and electricity) are allocated on the basis of S2. The remaining costs (mainly facility-related costs) recorded under cost centre 11500 are allocated on the basis of S3.

Types of revenue

None

Economic basis for allocation

The costs of Facility Management are not apportioned in accordance with the generally applicable key for the staff department (see S5). This is because FM's activities are essentially different from those of the other staff departments, and the amount involved is substantial. In allocating the costs of Facility Management, furthermore, a distinction is made between rental costs and other costs (see description of key S3). The spaces within the Schiphol Building are used by all PMCs. The apportionment key for these costs is determined on the basis of m² usage per department (through allocated flexible work stations within a sector plan) and next on the basis of the allocation of departments to PMCs.

For the Staff departments, IT&D and Schiphol Projects, the m2 are apportioned to the PMCs as follows:

- The rental costs that can be allocated to Staff departments (with the exception of HR) are allocated on the basis of the general apportionment key for the central staff departments (S5). For HR, S6 is applied;
- For Schiphol International, 100% Alliances & Participations is applied.
- The rental costs that can be allocated to OU-IT&D are allocated on the basis of the IT&D key.

¹⁵ Rental costs of other buildings are accounted for directly with the purchaser department.

- The rental costs that can be allocated to Schiphol Projects are allocated on the basis of the general apportionment key for the central staff departments (S5).
- For other departments, such as Asset Management, Security and Commercial, the relevant department key is used.

Measurement method and frequency

Consultation

Point of reference for determining the apportionment key is July 1 in the year preceding the charges period, based on m2 usage of each department^{16*}. This key is valid for the first year of the charges period. For years 2 and 3, year 1 is used as a base and adjusted as follows: the use of the number of m2 per department in the Schiphol Building is assumed to be the same for years 2 and 3 because there is no insight into the future m2 use per department. The allocation by department changes for years 2 and 3 along with the keys determined for the respective departments for each year.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 10, other external costs and miscellaneous costs as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of consultation is used to allocate the actual costs of the cost centres.

Manager

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¹⁶ The m2 usage of the departments is determined on 1 July in the year prior to the charges period on the basis of the overview (from Schiphol Commercial) of the actual m2 usage in the Schiphol Building. ¹⁶Facility Services determines which departments occupy these square metres. The allocation per department is subsequently used for the allocation to PMCs.

S3 Staven/HR-Staff Facility Management – Overige kosten

Cost centre of the HR Staff Facility Management department

Allocation: shared key based on share of staff costs to all PMCs except PMC 402 Regional airports

Description of the department

Facility Services is responsible for a large number of facility-related matters for RSG staff at the Schiphol location.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
11500 (excl. general ledger account 4034300, see key S2)		Management of Facility Services. Facility-related matters, building facilities, cleaning, office furniture and conference equipment, with the exception of rental costs, see A2, Front-office activities. Transport orders Subscriptions and documentation	Office furniture. Furnishings, fittings and office furniture, and SHG building facilities.

Cost types

Department costs such as staff costs, maintenance costs, office costs, costs of material and depreciation costs. The costs of lunches for work meetings are passed on internally and accounted for as negative costs.

Economic basis for allocation

FM's other services are not used by all PMCs. No costs are allocated to the Regional Airports PMCs, as Facility Management does not perform any services for this PMC.

The assets under cost centre 11500 consist of office equipment, cupboards and suchlike. These assets are also allocated to PMCs based on apportionment key S3. The staff costs per PMC are a good benchmark for these assets maintained by the Staff departments for these PMCs, because there is a direct relationship between the number of staff / salary costs per staff member and the facility-related assets in use on their behalf. Facility assets are not held for the purpose of PMC 402 Regional airports, on account of the fact that the staff members of this PMC are not accommodated in the office buildings served by Facility Services. The costs associated with accommodation (gas, water and electricity) are allocated on the basis of S2. The remaining costs (mainly facility-related costs) recorded under cost centre 11500 are allocated on the basis of S3.

Measurement method and frequency

Consultation

The apportionment key for these costs is determined on the basis of the share per PMC in staff costs (excluding PMC Regional Airports, but including PMC Other participations for the benefit of staff working for Schiphol Telematics and including foreign participations for the benefit of staff working for Schiphol International).

The key is determined for each year of the charges period on 1 July of the year preceding that period. For each year, the key is based on the ratio of budgeted staff costs per PMC per year of the three-year charges period, excluding the cost centre for which the calculation is made.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to categories 1 to 3 and categories 7 to 10 as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The keys of the individual years of the three-year charges period determined at the time of consultation are used to allocate the actual costs of the cost centres.

Manager

Sr Manager Financial Planning & Analysis

S4 Staff departments / Treasury - Insurance costs

Cost centre of the Finance Treasury & M&A department

Allocation: shared key based on reinstatement value and user of a property to all PMCs

Description of the department

The departmental costs of Finance Treasury & M&A are allocated through apportionment key S5, Staff departments, with the exception of the cost type 'insurance costs' of this department, which is allocated via apportionment key S4. These are insurances covering liability (corporate, directors', environmental, professional, motor vehicle liability), property and business interruption (buildings and inventory), terrorism and group accident insurance or staff.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
15500 - general ledger account 4017200.	Fin Treasury & M&A	Insurance costs (of shared objects such as the Terminal complex and landside infrastructure)	None

Cost types

Insurance costs

Types of revenue

None

Economic basis for allocation

The principle applied by RSG in allocating insurance costs is that users bear the costs associated with the insured area. Insurance costs are allocated directly to users of the insured area or indirectly based on the insured value. The apportionment key is determined on the basis of the reinstatement value of the insured object and the user or users of the object. The principal shared objects are the Terminal complex (allocation based on m2 apportionment, see A10a Aviation) and landside infrastructure (allocation of objects based on landside infrastructure, see A5a Aviation general key). The costs of terrorism cover for trading losses are allocated on the basis of the turnover apportioned to the individual PMCs.

Measurement method and frequency

Consultation

The point of reference for determining the apportionment key is one year prior to the three-year charges period based on the contracts with the insurance companies. The apportionment key for the years of the charges period is determined as follows:

1. The insurance cost of the year prior to the charges period is taken as the basis. This basis is adjusted for the years of the charges period with the help of the expertise of the insurance companies.
2. Insurance costs are broken down into costs directly attributable to users (100% or shared users) and costs not directly attributable to users.
3. Directly attributable insurance costs are allocated to a PMC (based on usage and the corresponding key, e.g. 100% Aviation or A5a).
4. Insurance costs not directly attributable are allocated based on the weighting of the insurance value of the underlying properties (reinstatement value of properties) or the insured risk (e.g. loss

of turnover due to business interruption). However, the underlying properties are directly attributable to one or more users and as such are allocated based on usage and the associated key. The reinstatement value of the properties is assessed in the years of the charges period based on the Aviation Development Plan and extended or revised as necessary.

5. Steps 1 to 4 yield an average weighted key per year of the charges period.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 5 insurance costs as described in the Main Document, section 5.3, Planning & Control cycle.

Financial accounts

The keys of the individual years of the three-year charges period determined at the time of consultation are used to allocate the actual costs of the cost centres.

During realisation, the apportionment key is only adjusted in exceptional cases (for instance in the event of increased threat and an associated increase in premium).

Manager

Sr Manager Financial Planning and Analysis

S5 Staff departments and Group

Cost centres of Staff departments and Group

Allocation: shared key based on share of total costs to all PMCs

Cost centres

- All cost centres of Staff departments, with the exception of some cost centres (see diagram and see also S2 to S4).
- Some cost centres of the Board of Management and Group (see diagram).

Cost centre Name and number	Activities	Type of assets recorded at cost centre
Cost centres of Staff departments (see Appendix 2.5), with the exception of: <ul style="list-style-type: none"> • Kpl 16000 (Schiphol International staff department), • HR as a whole • part of the costs on kpl 15500 • kpl 16660 (S&AP Innovation Fund) 	Activities of support departments such as Corporate Legal, Risk & Audit, Corporate Affairs, Finance, Strategy & Airport Planning, Procurement & Contracting	None
Cost centres of the Management Board and Group (90000, 93000 ¹⁷ , 90005, 90010, 10000 and 10005)	Management and supervisor (10000 and 10005). Group cost centres (90000, 93000, 90005 and 90010).	None
Cost centre 80006 Cost expertise centre (CEC)	Cost expertise for possible capex solutions	None

Cost types

Staff costs, the costs of the Management and Supervisory Boards, external staff and consultancy fees.

Types of revenue

Revenue from photography/filming activities relating to the Corporate Affairs central staff department. This relates to fees paid by third parties for the supervision of photography/film sessions at the airport. The charge is at least equal to the full cost.

Economic basis for allocation

The residual costs within OU staff departments and group relate to costs of the Management Board, Supervisory Board and the departments supporting the company as a whole, such as Corporate Legal, Risk & Audit, Corporate Affairs, Finance, Strategy & Airport Planning, Procurement & Contracting. The various PMCs to which the costs of these staff departments should be allocated all have different characteristics and therefore require activities of these staff departments at different levels. Given these differences in the use of the central staff departments'

¹⁷ With the exception of allocations under cost centre 93000 to employee benefits (e.g. for costs related to unemployment, partial disability and anniversaries). These are allocated using the Staff departments S6 key (apportionment based on staff costs), see description of S6.

The Group cost centre 93000 accounts for a number of specific cost items, whereby – as opposed to the above – it is possible to determine unequivocally to what extent these costs involve actual use by the various PMCs. This concerns unrealised changes in value and property depreciation costs and budgetary target setting at group level. These cost items are not allocated to Aviation activities at all.

services, it is therefore not possible for the 'remaining' central staff departments and group cost centres/cost categories to be allocated directly (or as directly as possible) on the basis of a uniform apportionment key. Accordingly, these cost centres/cost categories are allocated on the basis of the share of the costs already allocated in the total costs, as prescribed by Section 8(10)(b) of the Amsterdam Airport Schiphol Operation Decree. In this context, the key is based on the cost apportionment to individual PMCs after internal invoicing and allocation.

The remaining costs of photography/filming (see above under revenues) are also allocated to all the Schiphol PMCs in proportion to the share of the costs already allocated in the total costs.

The Staff departments and Group cost centres involve a number of internal invoicing transactions, i.e. from S&AP to Aviation for Environmental Capacity (see D1-Staff departments), from Finance to Schiphol Projects for project control (see D2-Staff departments) and from Procurement & Contracting to Schiphol Projects for contract management (see D2-Staff departments). After internal invoicing, the costs are allocated using the S5 key to all PMCs.

The costs accounted for under cost centre 80006 of cost expertise centre CEC (hierarchically placed under Schiphol Projects) are - to the extent they are not covered by hours worked - also allocated via Staff departments key S5, as these are costs related to activities prior to the project phase of a project (prior to DG3).

Measurement method and frequency

Consultation

The apportionment key for these costs is determined on the basis of the share in staff costs per PMC.

The key for each year of the three-year charges period is determined in the year prior to that period. For each year, the key is based on the ratio of budgeted total costs per PMC per year of the three-year charges period, excluding the cost centres for which the calculation is made.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 1 staff costs, category 7 outsourcing, category 8 hiring temporary staff, category 9 materials and category 10 other external costs and miscellaneous costs as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The keys of the individual years of the three-year charges period determined at the time of consultation are used to allocate the actual costs of the cost centres.

Manager

Sr Manager Financial Planning and Analysis

S6 Staff departments / Human Resources and Group

Cost centres of Human Resources and Group

Allocation: shared key based on share in staff costs to all PMCs

Description of the department

Human Resources is engaged in central HR duties, including payroll accounting activities as well as activities performed on behalf of the Luchtvaart Community Schiphol (LCS) and Industrial Relations ¹⁸.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
Cost centres of Central HR, with the exception of Facility Management (see Staff departments S2 and S3)	Various designations (see also Appendix 2.5)	Central HR duties (incl. payroll administration, Central Works Council, LCS and Industrial Relations).	None
93000 (see also key S5)	RSG - Group SNL	Group cost centre	None

Cost types

The costs mainly consist of staff, training, consultancy and recruitment costs. In addition, allocations under cost centre 93000 to employee benefits are allocated using the Staff departments S6 key (allocation based on staff costs).

Economic basis for allocation

Given the nature of the work, the costs of this central staff department are allocated to all PMCs. The allocation is based on the apportionment of staff costs per PMC (cost of own staff).

Measurement method and frequency

Consultation

The apportionment key for these costs is determined on the basis of the share in the staff costs per PMC. The key for each year of the three-year charges period is determined in the year prior to that period. The key for each year is based on the ratio of budgeted staff costs per PMC per individual year of the three-year charges period, excluding the cost centres for which the calculation is made. For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 1 staff costs and category 10 other external costs and miscellaneous costs as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The keys of the individual years of the three-year charges period determined at the time of consultation are used to allocate the actual costs of the cost centres.

¹⁸ Under the strategic pillar 'quality of work', the Industrial Relations section deals with working conditions and industrial relations within the sector. The scope of the department is the working area of people working at Amsterdam Airport Schiphol. This is not about Schiphol's own Schiphol CLA and working conditions, but about the quality of work, terms and conditions of employment, industrial relations and working conditions, and about the functioning of the labour market for workers outside Schiphol's own organisation.

Manager

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S8 Staff departments / Pier A project (departmental costs)

Cost centre 10500 A-Pier A project (departmental costs)

Allocation: shared key based on future allocation Pier A project assets

Description of the department

Cost centre 10500 records costs directly related to the Pier A project department level. The costs under cost centre 10500 mainly relate to staff costs of the Pier A project department (programme director, leads and their teams), hiring and consultancy costs at project level (not directly attributable to future assets in accordance with Aviation Act and IFRS guidelines).

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
10500	A-Pier A Project (departmental costs)	Staff costs, hiring, consultancy costs	None

Cost types

This cost centre mainly records personnel costs of the Pier A project department (project director, leads and their teams), hiring and consultancy costs at departmental level (not directly attributable to future assets in accordance with the Aviation Act and IFRS guidelines). The vast majority of the above staff costs are capitalised on the various projects by invoicing hours worked (see also section 6.2). Hours that cannot be capitalised and other costs remain in cost centre 10500 and are allocated using key S8.

Economic basis for allocation

Costs in the Pier A project cost centre are incurred for the development and realisation of the Pier A project and necessary associated projects, which cannot be specifically allocated to the projects. The costs of this cost centre are allocated to multiple PMCs due to the diversity of assets to be delivered.

The calculation of the S8 apportionment key for the departmental level is similar to that of apportionment key A13a.

The S8 apportionment key is determined once for the duration of the charges period (2025-2027) based on pre-calculation of assets yet to be delivered from the Pier A project and necessary associated projects.

An apportionment to the PMCs is calculated based on future use of the assets (in conformity with the rules of the Allocation System). Future use is estimated by calculating a PMC apportionment of new m2 and assets, when determining the apportionment key, based on the most recent design products available at the time the key is set. At the time of determining the key for the present charges period, for Pier A this is based on the technical design. Due to changes and additional work, the final apportionment key may differ slightly from what is currently known. The key for the pier as a whole is calculated based on a weighted average of all planned assets.

Measurement method and frequency

Consultation

The point of reference for determining the apportionment key is one year prior to the three-year charges period. This key remains unchanged and applies throughout the charges period.

For the development of costs in the years of the charges period to which this apportionment key applies, please refer to category 1 staff costs, category 8 hiring temporary staff, and category 10 other external costs and miscellaneous costs as described in the Main Document, section 5.3, Planning & Control Cycle.

Financial accounts

The weighted average key for the entire charges period is used for all years to allocate the actual costs of the cost centres.

Manager

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4.7 Allocations: Alliances & Participations

The Alliances & Participations Business Area consists of four PMCs:

- 401 Foreign participations
- 402 Regional Airports
- 403 Utilities
- 404 Other Participations

The Utilities department cost centre forms an integral part of the OU Aviation. Therefore the allocations and internal invoicing relevant to the PMC Utilities are described under the OU Aviation.

All the operating costs and revenues and all the assets within the OU Alliances & Participations are allocated in full to the PMCs Regional Airports, Foreign Participations or Other Participations (cost centres can be allocated on a one-to-one basis).

Where staff from other Operating Units are deployed for the purpose of carrying out activities on behalf of the subsidiaries and participations, payment in this respect is effected on a secondment basis.

Appendices 5 - 7

TS 25-27

Bijlage 5 Overzicht van deelnemingen¹

Onestream bedr.nr.	Dochterondernemingen	Plaats van vestiging	Rechtstreekse deelneming van	Belang In %	Belang Schiphol Group In %
ENT_900	N.V. Luchthaven Schiphol	Schiphol			
ENT_100	Schiphol Nederland B.V.	Schiphol	N.V. Luchthaven Schiphol	100	100
ENT_902	Rotterdam Airport Holding B.V.	Rotterdam	Schiphol Nederland B.V.	100	100
ENT_903	Rotterdam Airport B.V.	Rotterdam	Rotterdam Airport Holding B.V.	100	100
ENT_904	Rotterdam Airport Supplies Services B.V.	Rotterdam	Rotterdam Airport Holding B.V.	100	100
ENT_905	Rotterdam Airport Vastgoed B.V.	Rotterdam	Rotterdam Airport Holding B.V.	100	100
ENT_700	Schiphol Real Estate B.V.	Schiphol	Schiphol Nederland B.V.	100	100
ENT_704	Schiphol Real Estate World Trade Center B.V.	Schiphol	Schiphol Real Estate B.V.	100	100
ENT_705	HAFOK B.V.	Schiphol	Schiphol Real Estate B.V.	100	100
ENT_709	Schiphol Real Estate Eindhoven B.V.	Schiphol	Schiphol Eindhoven Finance B.V.	100	100
ENT_735	Schiphol Real Estate Services BV	Schiphol	Schiphol Real Estate B.V.	100	100
ENT_721	SRE Participaties A4 zone West BV	Schiphol	Schiphol Real Estate B.V.	100	100
ENT_722	SRE Badhoevedorp BV	Schiphol	Schiphol Real Estate B.V.	100	100
ENT_733	SRE Transport Holding BV	Schiphol	Schiphol Real Estate B.V.	100	100
ENT_730	SRE Transport BV	Schiphol	SRE Transport Holding BV	100	100
ENT_750	Schiphol Real Estate A9 Zuid Holding B.V.	Schiphol	Schiphol Real Estate B.V.	100	100
ENT_906	N.V. Luchthaven Lelystad	Lelystad	Schiphol Nederland BV	100	100
ENT_921	Luchthaven Lelystad Vastgoed B.V.	Lelystad	N.V. Luchthaven Lelystad	100	100
ENT_907	Eindhoven Airport N.V.	Eindhoven	Schiphol Nederland BV	51	51
ENT_922	Eindhoven Airport Hotel B.V.	Eindhoven	Eindhoven Airport N.V.	100	100
ENT_915	Schiphol Consumer Services Holding	Schiphol	Schiphol Nederland BV	100	100
ENT_909	Beheer- en beleggingsmaatschappij Balnag B.V.	Schiphol	Schiphol Nederland BV	100	100
ENT_910	Schiphol Telematics B.V.	Schiphol	Schiphol Nederland BV	100	100
ENT_924	SmartLox	Schiphol	Schiphol Nederland BV	65	65
ENT_925	Caronaut Holding B.V.	Schiphol	Schiphol Nederland BV	100	100
ENT_925	Schiphol Support B.V.	Schiphol	Schiphol Nederland BV	100	100
ENT_911	Airport Property Management B.V.	Schiphol	Schiphol Nederland BV	100	100
ENT_800	Schiphol International B.V.	Schiphol	N.V. Luchthaven Schiphol	100	100
ENT_803	Schiphol North America Holding Inc.	Delaware	Schiphol International B.V.	100	100
ENT_804	Schiphol USA Inc.	New York	Schiphol North America Holding Inc.	100	100
ENT_806	Schiphol Australia Pty Ltd.	Brisbane	Schiphol International B.V.	100	100
ENT_811	Schiphol Consulting Inc.	Delaware	Schiphol International B.V.	100	100
ENT_850	Schiphol Real Estate International B.V.	Schiphol	Schiphol International B.V.	100	100
ENT_851	Malpensa Real Estate B.V.	Schiphol	Schiphol Real Estate International B.V.	100	100
ENT_852	Aviport Srl.	Lonate Pozzolo	Malpensa Real Estate B.V.	100	100
ENT_857	Malpensa Real Estate 2 B.V.	Schiphol	Schiphol Real Estate International B.V.	100	100
ENT_727	SRE Altai BV	Schiphol	Schiphol Real Estate International B.V.	100	100
ENT_728	SRE Holding Altai SCI	Parijs	SRE Altai BV	99	99
ENT_728	SRE Holding Altai SCI	Parijs	Schiphol Real Estate International B.V.	1	1
Onestreamnr.	Joint Ventures				
ENT_731	Transport Beheer BV	Schiphol	SRE Transport Holding BV	60	60
ENT_732	Transport CV	Schiphol	Transport Beheer BV	0,01	0,01
ENT_732	Transport CV	Schiphol	SRE Transport BV	59,995	59,995
ASSOC018	Schiphol Airport Retail B.V.	Schiphol	Schiphol Consumer Services Holding	40	40
ASSOC024	Flight District BV	Schiphol	Schiphol Real Estate B.V.	50	50
ASSOC025	Flight District CV	Schiphol	Schiphol Real Estate B.V.	49,5	49,5
ASSOC025	Flight District CV	Schiphol	Flight District BV	1	1
ASSOC026	Flight Forum Beheer Venoot B.V.	Eindhoven	Schiphol Real Estate Eindhoven B.V.	50	50
ASSOC027	GEM A4 zone West Beheer BV	Schiphol	Schiphol Real Estate B.V.	33,333	33,333
ASSOC028	GEM A4 zone West CV	Schiphol	GEM A4 zone West Beheer BV	1	1
ASSOC028	GEM A4 zone West CV	Schiphol	SRE Participaties A4 zone West BV	53	53
ASSOC029	GEM Badhoevedorp Zuid Beheer BV	Schiphol	Schiphol Real Estate B.V.	50	50
ASSOC030	GEM Badhoevedorp Zuid CV	Schiphol	SRE Badhoevedorp BV	19	19
ASSOC030	GEM Badhoevedorp Zuid CV	Schiphol	GEM Badhoevedorp Zuid Beheer BV	2	2
ASSOC031	Pantares Tradeport Asia Ltd	Hong Kong	Schiphol Real Estate International B.V.	50	50
ASSOC033	Villa Carmen Srl	Milaan	Malpensa Real Estate 2 B.V.	47,44	47,44
ASSOC034	Hobart International Airport	Australië	Schiphol International B.V.	35	35
ASSOC035	Boswandering Holding BV	Schiphol	Schiphol Real Estate B.V.	50	50
ASSOC022	Schiphol Travel Taxi B.V.	Schiphol	Schiphol Nederland B.V.	50	50
ASSOC039	Maastricht Aachen Airport	Maastricht	Schiphol Nederland B.V.	40	40
Onestreamnr.	Deelnemingen				
ASSOC002	CIN France SAS	Frankrijk	Schiphol Nederland B.V.	36,93	36,93
ASSOC003	Schiphol Area Development Company N.V.	Schiphol	Schiphol Nederland B.V.	25	25
ASSOC004	Mainport Innovation Fund B.V. I	Schiphol	Schiphol Nederland B.V.	25	25
ASSOC005	Airport Medical Services C.V.	Haarlemmermeer	Schiphol Nederland B.V.	20	20
ASSOC005	Airport Medical Services B.V.	Haarlemmermeer	Schiphol Nederland B.V.	20	20
ASSOC008	Brisbane Airport Corporation Holdings Pty Ltd.	Brisbane	Schiphol Australia Pty Ltd.	18,72	18,72
ASSOC009	Flight Forum C.V.	Eindhoven	Schiphol Real Estate Eindhoven B.V.	49,0	49,0
ASSOC013	Schiphol Logistics Park B.V.	Schiphol	Schiphol Real Estate Logistics Park B.V.	45	48
ASSOC014	Schiphol Logistics Park C.V.	Schiphol	Schiphol Real Estate Logistics Park B.V.	38,08	41,1
ASSOC015	Tradeport Hong Kong Ltd.	Hong Kong	Pantares Tradeport Asia Ltd	18,75	18,75
ASSOC017	Stichting Uiver	Schiphol	Schiphol Nederland B.V.	25	25
ASSOC020	Mainport Innovation Fund B.V. II	Schiphol	Schiphol Nederland B.V.	24,25	24,25
ASSOC021	International Patient Center BV	Schiphol	Schiphol Nederland B.V.	33,33	33,33

¹ Stand per september 2023

Bijlage 7 Systematiek forfaitaire vaststelling van m2 correcties Terminal complex

Gebruik aankomsthal 3 door kantoorpersoneel Terminal West

Het kantoorpersoneel van Terminal West maakt gebruik van aankomsthal 3 om naar de trappenhuizen toe te lopen die leiden naar de kantoorverdiepingen. Dit betreft de begane grond (aankomstniveau), aangezien dit personeel ofwel met de trein of wel met de personeelsbus aankomt. Er is ook een mogelijkheid om vervolgens naar niveau 1 naar dezelfde trappenhuizen te lopen. Het beslag op m2's blijft echter gelijk.

medewerkers kantoren TerW
 bewegingen per dag
 dagen per jaar
 totaal bewegingen per jaar

aankomende passagiers
 afhalers en wegbrengers
 totaal luchtvaartgebonden gebruikers
 deel Aankomst 3
 verblijfstijd t.o.v. kantoorpersoneel
 totaal bewegingen per jaar (in equivalent verblijfstijd)

aantal medewerkers kantoren TerW

Vloeroppervlak aankomst 3 Aviation
correctie (van AV naar Non AV) m2

Gebruik lounges door karren ten behoeve van winkelbevoorrading

	# per jaar	# per dag	Verblijfstijd in lounge (minuten)	kar = # passagiers	Totaal aantal in
Passagiers			1/4 vertrekkend OD 1/4 aankomend OD 1/4 vertrekkend transfer 1/4 aankomend transfer nvt		
Karren			heen terug		

Betreffende oppervlakte:
 Lounge 1 verdieping 1 en 2
 Lounge 2 verdieping 1 en 2
 Lounge 3 verdieping 1 en 2
 EF corridor verdieping 1

Gebruik voor winkelbevoorrading
Correctie (van AV naar Non AV): m2

Planten

Planten
 oppervlak per plant
correctie (van AV naar gemeenschappelijk): m2

Staande kunstuitingen

Ruime schatting op basis van huidige uitingen
Correctie (van AV naar gemeenschappelijk): m2

Vuilnisbakken en brandslangen

vuilnisbakken
 oppervlak per vuilnisbak
 brandslangen
 oppervlak per brandslang
Correctie (van AV naar gemeenschappelijk): m2

Speeltuin

Speeltuin gesitueerd in zitgebied Aviation, aantal m2
Correctie (van AV naar gemeenschappelijk): m2

Collectebakken

Collectebakken
 oppervlakte per collectebak
correctie (van AV naar gemeenschappelijk): m2